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INDEX TO THE CIRCULAR ORDERS

OF THE

BOARD OF REVENUE, LOWER PROVINCES,

FOR 1892 AND 1893.

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Estates—to be written up from the chalans, and issue of certificates to be noted in the—	November 1892	11	175-76

Subject.	Month and year.	No.	Page.
License (s)—			
Possession without a—from the Collector or duly authorized officer of any foreign exciseable article in any quantity whatsoever (except imported liquors kept only for private use, and in the Orissa Division Gurjat ganja and siddhi) prohibited within certain districts	April 1892	13	74
In form No. 62 for the sale of fresh tari shall be held to cover sales by one person only, either the person in whose name the—is granted, or some one salesman whose name has been registered by him and endorsed by the Collector on the—	October ,,	10	161-62
Instructions to District Officers for the cancelling of Excise—for non-payment of fees under Rule 28, section III, page 113 of the Excise Manual, 1891 ...	February 1893	15	28-29
Issue of steamer—having currency in Bengal and Assam at a fee of Rs. 50 a year	December ,,	6	241
Form of combined—for the sale of country spirit, rum, and imported liquor, revised—*Vide* "Form."			
Loans—			
Collector's attention drawn to the necessity of such security for—under Act XII of 1884 as will protect Government from loss in their subsequent recovery.	January 1892	10	9
Insertion of Rules 21A, 21B, and 21C. after Rule 21, section II, Chapter V, page 83 of the Board's rules regarding the assessment of lands reclaimed or improved with the aid of the—granted under the Land Improvement Loans Act, XIX of 1883	February ,,	6	18-19
Majum—			
Quantity of—that can be carried by a person without a pass granted by the Collector of the district—*Vide* "Pachwai."			
Malikana—			
Accountant and sarishtadar to report jointly on an application claiming—. The heading "Report of accountant, &c.," to be altered to "Report of sarishtadar and accountant. The alteration to be made by hand in the existing forms in stock ...	May 1892	14	98
Register prescribed for recipients of permanently-fixed —and—fixed for a term of years	August 1893	16	161-66
Roll of recipient of permanent—			
Memorandum of actual payments of—			
Register No. 65 of names of maliks receiving— ...			
Assessment and realization of cess on—	October ,,	4	218
Manual, 1889—			
Batwara— Insertion of a rule as Rule 31, section III, page 108 of the—regarding notice of cancellation of a certificate	January 1892	8	9

Subject.	Month and year.	No.	Page.
Manual, 1889—*concluded.*			
Rules substituted for Rule 9 at page 56 of the—for scale of charges. Qualification of amins. Qualifications of peskars. Rates to be paid to amins. Reckoning of remuneration. Forms of khatians and khasras. Time to be prescribed for measurements. Advances to be granted to amins. Instruments required by amins. Measurements to be tested. Survey records to be utilized	June 1892	10	121-24
Manual, 1888—			
Certificate Procedure—			
Insertion of a rule as Rule 31, section III, page 22 of the—, regarding notice of cancellation of a certificate	January ,,	8	9
Circular Order No. 11 of August 1891 and the note added to Rule 15, section III, page 20 of the—cancelled. The addition made to Rule 4, page 18 of the —by Circular Order No. 8 of December 1891, regarding the period of limitation fixed for application for execution of certificates made for rent due to Wards' and Government estates, correctly explains the law and indicates proper procedure	February ,,	3	16
In the—for "bear an *ad valorem* stamp under article 1, schedule I," substitute "be stamped with a Court-fee of eight annas under article 11 (*a*), schedule II." Similar correction to be made in the other manuals...	June ,,	8	119
After—"certificate" in line 2, Rule 11, section III, page 19 of the—"for Government demands" to be inserted. Similar correction to be made in pages 133, 190, and 160 of the Cess, Wards', Batwara and Land Registration Manuals, respectively, and in the rules under the Public Demands Recovery Act, VII (B.C.) of 1880	September ,,	10	151
At end of Rule 4, section III, page 18 of the—add "this opinion has since been confirmed by the Officiating Advocate—General"	November ,,	1	165
Cess—			
Insertion of a rule as Rule 31, section III, page 136 of the—regarding notice of cancellation of a certificate	January ,,	8	9
In—, in Rule 3 of section XII at page 77 after return LV, and in Appendix C of—after No. 17, page 98, return LVI, annual statement of particulars of revaluations in progress to be inserted ...	May ,,	10	95-96
Addition made in section I, page 55, of the—. Rule 4A. costs collected under section 99 of the Cess Act, IX (B.C.) of 1880	July ,,	5	135
In "twelve months" in lines 14 and 18 in Rule 5, section I, page 55 of the—"three years" substituted ...	January 1893	10	
New Rule 42 added under section II, page 65 of the—, for non-valuation of diluviated estates to road cess—*Vide* "Diluviated estates."			
Manual—			
Excise—			
Corrections made in clauses 1 and 2, section XXIII, page 171 of the—, 1891	January 1892	14	14
Corrections made in clauses 10, 14, 21, 22, 27, 28, 30, 40, 41, and 48, section XIII, and in clauses 9, 10, and 11, section XV of the—, 1891	April	9	65-66

Subject.	Month and year.	No.	Page.
Manual—*concluded.*			
Excise—			
Revised form substituted for table V, return No. 42, given in Appendix A, page 245 of the—, 1891 ...	April 1892	20	80-81
Revised form substituted for the tabular statement printed on page 41 of the Board's Return No. XLIIB showing offences against the Excise and Opium Laws			
Typographical corrections in clause 4, section II, clause 12, section XIX, clauses 7, 8 and 19, section XXIII, table IV, page 203, form No. 114, page 310, and form No. 16, table I, page 207, of the—to be made by hand	May ,,	17	102
Amendment of clause 16, section XIII, page 135 of the—, 1891, to cover the case of distillery clerks who are provided with free-quarters	June ,,	7	117
Corrections made in Rule 30, section XIII, page 137, and Rule 48, section XIII, page 140 of the—, 1891...	July ,,	7	135
Addition of the words "or other officer only authorized in this behalf by a Collector to grant such passes" to clause 13, section XVIII, page 152 of the—, 1891	January 1893	12	7
Additions and alterations in clause 15, section X, page 130 of the—, 1891	February ,,	10	19
Substitution of new rules for clause 5, section XVI on pages 147 and 148 of the Excise Manual, 1891, regarding capacities of stills	,, ,,	9.	18-19
Corrections made in clause 20A., section V, pages 115—118 of the—, 1891	August ,,	7	150
Substitutes "one" for "eight" in the third line of clause 66, section XX, page 165 of the—, 1891 ...	,, ,,	4	149
Manual, 1891—			
Inspection—			
Alterations and additions made in the—in connection with the following registers—viz:—	March 1892	14	39-51
Register (s) No. 26, general.			
,, Nos. 9, 10 and 11, Certificate Procedure.			
,, No. 27, substitution of revised questions.			
,, (Miscellaneous) of Pauper suits.			
,, No. 9, requisitions for certificates under the Public Demands Recovery Act, VII (B.C.) of 1880.			
,, No. 11, processes made over to the nazir for service, &c.			
,, No. 16, Applications for waste lands.			
,, Nos. 17 and 18, notices of enhancement and relinquishment.			
,, Nos. 21 and 22, Land Improvement advances and advances under the Agriculturists' Loans Act.			
,, No. 23, of under-tenures sold under Act VIII (B.C.) of 1865.			
,, No. 33 Dependent tenures in Government estates.			
,, No. 41A, of records of cases not connected with any estate.			
,, No. 57, of all registers to be preserved permanently.			
,, No. 64, of territorial and political pensions.			

Subject.	Month and year.	No.	Page.
Manual, 1891—*concluded.*			
Register (s) No. 65, of the names of maliks receiving malikana in cash.			
„ No. 66, of mutations regarding malikana from—and to—.			
„ No. 67, of particulars of newly-formed islands.			
„ Nos. 1 to 16, of rent lawsuits and applications.			
„ No. 17, notices of deposit.			
„ No. 18, cases of execution of decrees under Act X of 1859.			
Revised question eight substituted under head "4 Nazir's office and malkhana" at Part I, page 12, of the—	June 1892	13	127
Revised question substituted for question 17, heading 10, Certificate Procedure, page 26, Part I of the—,	October „	7	160
Question 7 omitted from page 25 of the Board's— relating to register 3 (revenue roll)	March 1893	11	50
Manual, 1890—			
Land Acquisition—			
Addition made at the end of Rule 71, chapter I, at page 47 of the—regarding the procedure to be followed when an officer engaged in the acquisition of land finds in the course of the proceedings that any proprietor of an estate or revenue-free property or of any interest therein, claiming compensation before him, has not been registered as such proprietor	February 1892	1	15-16
Addition of a clause to Rule 75, at page 47 of the—, after the words "Act II (B.C.) of 1882" to the effect that when a special officer is employed, the monthly statement should be accompanied by a concise account of the kind of works which has been engaging his attention during the month ...			
Addition to note below Rule 56, chapter I, page 44 of the—, to the effect that when the amount in deposit for purchase of land to compensate a service-holder in excess of the amount paid, the surplus should be credited to Government	„ „	2	16
In line 35 of Rule 48, chapter I of the—, after the words "Officers' head-quarters" the words "the commission on such money-order being charged as part of the cost of acquisition" to be added ...	April „	14	75
Alterations made in Rule 51, chapter I, at page 42 of the—. In lines 6 and 7 the words "in books containing each one hundred vouchers" to be struck out and "and" substituted, and the words "and each book will contain its own serial number" in line 9 omitted. "Vouchers" to be substituted for "books" in line 10—And a clause added to the rule, that vouchers should be kept showing the stock in hand, the expenditure on days there are payments, and the balances after expenditure and in hand ...	July „		134-35
Clause added after the word "and" at the end of the ninth line of Rule 58, chapter I, page 44 of the— relating to the audit of payments made for lands as if the lands were acquired for Government ...	December „	20	191

Subject.	Month and year.	No.	Page.
Manual, 1889—			
Land Registration—			
Insertion of a rule as Rule 31, section III, page 108 of the—regarding notice of cancellation of a certificate	January 1892	8	9
Addition made to the note to section 72 of Act VII (B.C.) of 1876, on page 34 of the—. Collectors to bring to notice of Commissioners any irregularity in accounts and apportionment of jama for revision under section 88—*Vide* "Accounts."			
Manual—			
Opium—			
Additions and alterations made in Rule No. 185, Appendix C, forms Nos. 6, 22, 39, 67, 74 and 85 of the Benares—, 1891, Part II	June 1892	18	129-80
Manual, 1888—			
Records—			
Number 25 to be struck out from heading I under class B, in Appendix III, page 29 of the— ...	April 1892	4	54
New form substituted for form D headed "Register of applications for copies" at page 33 of the— ...	June „	1	105
Addition made at end of line 2 in Rule 4 of the—"except the Exhibits which are usually returned to the parties after a case is disposed of"	July 1893	1	127
In line 6, Rule 23, section VIII of the—for "at 5 annas per square yard" substitute "at the rate fixed by the Superintendent of Stationery in his price list for each year"	November „	13	235
Revenue Officers'—			
Substitution of revised rules for rules 4 and 6 in Appendix A, page 71 of the—regarding the filling up of vacancies in paid appointments by apprentices ...	January 1892	4	2
Insertion of a rule as Rule 10, section XXIII, page 57 of the—for further check of refunds of land revenue receipts	„ „	12	10
Words "10—Tolls and canals" to be omitted from Rule 8, pages 12 and 13, section IV of the— ...	August „	4	140
Words "VII of 1889" substituted for "XXVII of 1860" in Rule 15, section VI, page 18 of the— ...	„ „	7	142
Settlement—			
Arrangements and period for completion of measurements and settlement work	October „	2	155
In Rule 8, chapter I, page 8 of the—"Palamau" to be inserted after "Lohardaga"	December 1893	2	239
Board's instruction under Rule 25 of chapter VI of the Government rules under the Bengal Tenancy Act at page 52 of the—cancelled and revised instruction inserted, in connection with Revenue Officers' camps—*Vide* "Revenue Officers' camps."			
Manual—			
Stamp—			
Correction made in Rule 4, part II, section V, page 109 of the—, 1889	January 1892	6	3
Correction of Rule 8 on page 115 of the—, 1889 ...	March „	10	35

Subject.	Month and year.	No.	Page.
Manual—*concluded.*			
Stamp—			
Addition of the words "and to such companies or administrations for refunds of over charges made in respect of such fares" to clause 31, table II, Appendix C, page 167 of the—, 1889	April 1892	19	80
Addition of the words "at the time of sale" after the word "write" in the first line of Rules 10 and 11 on pages 89 and 92, respectively, of the—, 1889 ...	January 1893	14	8
Addition of a note to section 24, page 44 of the—, 1889, regarding stamp duty on transfers of property subject to existing encumbrances	,, ,,	15	9
Addition of clause "The destruction shall be by burning and shall be carried out in presence of the Superintendent" to Rule 17 in Part II, section V, page 110, and to Rule 15 in section VII, page 116 of the—	September ,,	13	202
First two words "the more" in the last sentence of Rule 13, section VII, Part I, page 116 of the—, corrected to "mere"	October ,,	10	223
Addition of the words "the destruction shall be by burning, and shall be carried out in the presence of the Superintendent" to Rule 47 of the rules framed under sections 27 and 34 of Act VII of 1870, and substituted for the existing rules in Part I, section III, at pages 90 to 92 of the—	November ,,	4	227
Addition of the words "And the Treasury Officer, Bassein" to clause (*b*) of Rule 10 of the rules published in Finance and Commerce Department notification No. 2170, dated the 22nd May 1891, and printed at page 81 *seq* of the—*Vide* "Stamp labels."			
Wards'—			
Insertion of a rule as Rule 31, section III, page 198 of the—regarding notice of cancellation of a certificate	January 1892	8	9
Manual, 1888—			
Wards'—			
Alterations and additions made in the—in connection with the appointment of managers, assistant or sub-managers and guardians	April 1892	3	54
From line 9 in Rule 7, section VIII (*h*), page 56, the word "and" struck out and after "1882" in line 10 the words "and estates and lands attached by the Collector by order of the Magistrate, under section 146 of Act X of 1882," added	,, ,,	18	78
Additions and alterations in Part I of the—			
In section IX, Rule 3, page 72, for "circular" read "circulars" and after "1878" add "and No. 8 of March 1892"	June ,,	3	107
In Appendix T,—, insert an asterisk to register 2 after "raiyat" on page 122, and foot-note *. See revised form prescribed by Circular Order No. 8 of March 1892	,, ,,	3	107
Add an asterisk to register 8 after "Pass-book" on page 123, and substitute for the present foot-note the following *. These two forms have been superseded by those prescribed by schedule II of Act VIII of 1885, and Circular Order No. 8 of March 1882	,, ,,	3	107
Strike out forms Nos: 2 and 8 from pages 125 and 128 respectively	,, ,,	3	107

Subject.	Month and year.	No.	Page.
Manual, 1888—*concluded.*			
Additions and alterations made in questions in Appendix S of the—	November 1892	6	167.
Alterations and additions made in the—, relative to cash-books	May 1893	6	103
Addition made to end of clause in Rule 4, section VIII(*d*), page 64 of the—, "and to Government in the case of gazetted officers, in order that the necessary notification may be published in the Gazette" ...	September ,,	1	175
Additions made after clause (1) of Rule 23, section I of the—. Instructions when purchase of landed property is made on behalf of a Wards' estate—*Vide* "Landed property, purchase of"—			
Alterations made in the—relating to registers to be kept in the Manager's office— *Vide* "Registers."			
Rules 19—23, section I of the—re-cast in connection with application of moneys received by Managers—*Vide* "Rules."			
Waste Lands'—			
Modification made in the—regarding the registration of transfers of the titles to land in the districts of Jalpaiguri and Darjeeling	January 1892	7	5
Revised Appendix IB., substituted for the present Appendix IB of the—relating to the procedure to observed in the submission and consideration of applications for grants of land to native officers for good service, &c.	March 1893	9	45-49
Maps—			
For certified copies of—the stamps to be affixed to the petitions instead of to the—, and a note to that effect added	November ,,	9	233
Preparation of copies of Surveyor's village plans and thakbust and khasra—and levy of copying fees. *Vide* "Rules."			
Measurements—			
Time to be prescribed for—, and—to be tested—*Vide* "Rules."			
Measurement of laggi—			
Standard of—to be recorded in the Collectorate ...	April 1893	16	80
Money-orders—			
Procedure to be followed in the Collectorate and in the office of payment of revenue— ...	June ,,	2	110-15
Revised revenue—rules. Funds to be kept at credit of Postmaster and entries in accounts—*Vide* "Rules."			
Remarks by Government on Board's Land Revenue Report for 1891-92 in connection with the operation of the Sale law and payment of land revenue by—*Vide* "Sale laws."			

Subject.	Month and year.	No.	Page.
Mutation, notice of—			
Officers to whom—should be circulated in each case of mutation	March 1892	7	32
Name and official designation of officials—			
To be given in reports in which the opinion of an officer is quoted	June 1893	6	119
Newspapers, Periodicals, &c.—			
Addition of section IA., to the Stationery Manual, 1890, relating to the supply of—	April „	13	71-75
Notices—			
Proof of service of—under section 52, Act IX (B.C.) of 1889, to be preserved till three years after a new valuation comes into force, or until claims under such—are barred by limitation	June 1892	14	128
Notice of demand—			
Given in Form No. 3, by a Manager under the Court of Wards to be verified by such manager as to the verification of plaints	April „	1	53
Numbering of estates—			
Instructions in regard to—in the zamindari account or estates' ledger	January „	11	10
Objections—			
Preferred before or at the time of attestation should be decided in the village in which the plot is situated to which the—may relate	February 1893	2	13
Opium—			
Confiscated—not exceeding one seer, if declared to be unfit for use, shall be immediately destroyed, but if it exceeds that quantity, it shall not be destroyed without further examination by the Superintendent of the Opium Factory at Bankipore	February 1892 March „	10 15	23 51
Foreign—may be imported by sea into Bengal for medical purposes			
Opium Manual, 1891—			
Vide "Manual"			
Outstill liquor—			
Limit of possession and retail sale of—raised from three to six quart bottles for the district of Hazaribagh, and correction made in clause 10, section II on page 101 of the Excise Manual, 1891 ...	September 1892	12	115

Subject.	Month and year.	No.	Page.
Pachwai—			
Corrections and additions to Rule 10, section I, page 101 of the revised Excise Manual, 1891, regarding the quantity of—diluted and undiluted, tari, bhang, siddhi, majum or charas that can be carried by a person without a pass granted by the Collector ...	March 1893	7	40
Padlocks—			
Clause regarding supply of Chubbs'—omitted from Rule 11, section I, page 2 of the Stationery Manual, 1890, and a new section IA, added bearing on the subject	April ,,	13	71
Partition Proceedings—			
Collector to ascertain whether—are barred by law before institution of cases	May	7	104
Partition work—			
Instructions for expediting and improving— ...	April ,,	17	80-83
Pass—			
Special—to be granted, free of charge, by the Collector, or the Excise Deputy Collector, or the Subdivisional Officer or other officer duly authorized by the Collector to people who buy tari from licensed vendors	August 1892	1	139
For importation of charas. Instructions for issue of—in triplicate	December ,,	13	186-87
In form No. 19 granted by the Collector of the district is required for the transport of imported spirituous or fermented liquors from one wholesale or retail shop to another in the same district	June 1893	7	119
Extensions of the period of currency of a—up to a total of three months to be given without payment of a fee, and beyond that period, on payment of Rs. 2, intimation of such extensions being forthwith sent to the Collector of the importing district, or to the Collector of Rajshahi, as the case may be	August ,,	5	149
Revised form of—from a public distillery substituted for that given in Appendix A, page 246 of the Excise Manual—*Vide* "Form."			
Pass stations—			
Excision and addition of certain salt—in the list printed at page 38, section III of the Salt Manual ...	July ,,	8	130
Pay—			
All sums recovered on account of travelling and other expenses of Excise Officers summoned to give evidence in Civil Courts should be paid in full to them and deducted from their next—bills	December 1892	12	185-86
Directs omission of the item "—of clerk giving evidence in the Civil Court" from the revised memorandum of adjustment published at page 347 of the Excise Manual	May 1893	9	90.
Undisbursed—of the Saw Mills Establishment shall remain in charge of the Engineer—*Vide* "Rule."			

Subject.	Month and year.	No.	Page.
Peon's diary—			
Form of process-serving—prescribed, with instructions for use	November 1893	3	226-27
Peshkars—			
Qualifications of—*Vide* "Rules."			
Plans—			
In the case of a railway constructed by a Company, a fifth set of the—to be prepared in the Board's office and sent to the Agent of the Railway	January ,,	11	7
Police Officers—			
Above the rank of constable, throughout Bengal, vested with the powers given to Excise Officers by sections 39 and 40 of Act VII (B.C.) of 1878	May 1892	19	103
Pools—			
When—in river fisheries are disconnected from the river, they are the property of the zamindar in whose estate they lie—*Vide* "River fisheries."			
Postal Money-order—			
Procedure to be followed in cases in which payment is made by—. The receipt to be filled in, and noted on, by the Land Acquisition Officer	April 1892	14	75
Poundage—			
Practice of levying—to be in conformity with the High Court rules on the gross amount realized by sales under Act VIII (B.C.) of 1880	July 1893	11	131-32
Powers-of-attorney—			
Submission of returns of—during opium settlements—*Vide* "Rules."			
Power to punish gazetted and non-gazetted Excise Officers—			
Government ruling that the—should rest with the Excise Commissioner and the Board, District Officers being authorized, in the case of non-gazetted officers, to exercise the power of fine and suspension only, and the Subdivisional Officer the same power, subject to confirmation by the Collector ...	September 1893	8	183
Proclamation and notice—			
Of the transfer of an estate by sale or when a sale is reversed—must be issued free of charge. ...	March 1892	2	29

Subject.	Month and year.	No.	Page.
Progress Return—			
Holdings or plots of land belonging to one proprietor to be treated as one case, and columns 12 and 13 of the—to be filled up accordingly	April 1892	16	76
Proposition statements—			
Copy of—and of orders sanctioning charges to be sent to Accountant-General for control and audit of expenditure	May 1893	2	89
Punching instruments—			
Addition of section I A. to the Stationery Manual, 1890, relating to the supply of—	April „	13	71-75
Supply of—to Municipalities, District Boards, or other local bodies to be made on payment of cost, which, in the case of road and public works cess and zamindari dâk cess, and other departments, is recoverable subsequently	June „	13	124
Indents for—shall be submitted in the prescribed form No. 4, and reserve stock of—shall not exceed 12½ per cent. on the actual requirement of the district	October „	7	219
Records—			
Rules and forms for transmission of—from one Revenue Court to another	June 1892	12	125 to 127
Not to be sent up unless specially called for by the Board and then it will be sufficient to submit a copy of the—, *Vide* "Rules."			
Survey—to be utilized for records of rights—*Vide* "Rules."			
Records, retention of—			
Commissoners to fix a shorter period for—if the subdivisional office building is of such a nature that the records are liable to damage	August 1893	1	147
Records Manual, 1888—			
Vide "Manual."			
Refund (s)—			
Insertion of a rule as Rule 10, section XXIII, page 57 of the Revenue Officers' Manual, 1888, for further check of—of land revenue receipts	January 1892	12	10
District Officer's duty in connection with the passing and signing of orders for—in register No. 25 (claims to money in deposit)	December „	17	190-91
Of duty how to be calculated on fractions of maunds of salt	December „	14	188
Revised rules regarding recall, exchange and—of value of stamps issued to licensed vendors, prescribed ...	June 1893	14	124

Subject.	Month and year.	No.	Page.
Refund (s)—*concluded.*			
Subdivisional Officers to enter orders for—in register No. 25 (claims to money in deposit)	July 1893	4	131
Forms of applications for—of value or renewal of spoiled stamps to be purchased from nazirs or stamp vendors at one pice per sheet—*Vide* "Forms."			
Of value or renewal of stamps. Application for—to be struck off and the stamps destroyed under what circumstances—*Vide* "Rules."			
Register No. 1—			
In case of revaluations in progress, the amount of valuation and the date on which it was completed should be entered in columns 6, 7 and 8 of Cess— ...	February 1892	4	16-17
Revised form substituted for form of—. Estates under settlement, on page 141 of the Board's rules, 1888 ...	March ,,	12	37-38
The words "information to be obtained from the General Department of the Collectorate for estates with numerous proprietors" to be substituted in clause 3 of the instructions for filling up—at page 86, Appendix B of the Cess Manual, 1888	November ,,	16	177
Register No. IV—			
Tauzi number of each estate to be entered in column 2 of Cess—	October 1893	5	218
Registers VI and B, Part II—			
Instructions as to the class of lands to be entered in—, respectively	June ,,	1	107-10
Register No. 6—			
Of lands used for public purposes, cancelled, and a revised form of—substituted	December ,,	3	239-40
Register No. 7—			
Abstract to be made by the Excise Deputy Collector on the 1st of every month, showing for each month the arrears of excise revenue due, and entered in the blank page inserted in—	,, 1892	11	185
Registers No. 8 Pass-books and No. 2 Jama-Wasil-Baki—			
Revision of—	March ,,	8	32-33
Register No. 19B—			
Prescribed to show sales held under the Public Demands Recovery Act, VII (B.C.) of 1880	November 1893	1	225-26

Subject.	Month and year.	No.	Page.
Register No. 23—			
Footnote added to—. "Estate, tenures and under-tenures sold under Act X of 1859 and Act VIII (B.C.) of 1865"	September 1893	10	187
Register No. 24—			
Board's—showing the attendance of each Executive Officer at office, and of his occupation during office hours, and entry No. 24 in Section III, Chapter VIII, page 139 of the Board's Rules, 1888, cancelled ...	November 1892	12	175-76
Register No. 26—			
Merely a condensed and clearly-written memorandum of inspections to be entered in—	October 1893	1	203
Register No. 27—			
Correct interpretation of the words "do not" in instruction 2 (*a*) at top of—in connection with the entry of petitions in—	March 1892	5	30-31
Register No. 32—			
Substitution of a form for the form of—. Estates held under direct management on page 148 of the Board's Rules, 1888	February „	7	21
Register No. 32A—			
Form of—. Estates let out in farm, prescribed. It is to be inserted on page 148 of the Board's Rules, 1888	„ „	8	21-22
Register No. 41A—			
Note "except in Chittagong where a special form has been prescribed" to be inserted in—	September „	11	151
Register No. 43—			
Instruction for observing uniformity in the mode of keeping—of processes. A note to be added to the form of—. "Column 1 is intended for the serial numbers of the original processes from which copies are made for service"	March 1893	1	31
Register No. 59—			
Heading for column 7 of—of applications for refund of value or renewal of stamps on page 127, Appendix A—II of the Stamp Manual, 1889, amended ...	June 1892	15	128
Register No. 68—			
Revised form of—of recoveries of advances for cess process fees entered at page 154 of the Boards' Rules	May „	15	98

Subject.	Month and year.	No.	Page.
Register No. 131—			
Additions to the headings of columns 4 and 5 of—of excise and opium cases printed at page 325 of the Excise Manual, 1891	July 1893	15	146
Register(s)—			
Alterations made in the Wards' Manual, 1888, relating to—to be kept in the Manager's office	April 1892	2	53
No. 26. Inspection-book for remarks of high inspecting officers substituted for—26 at page 147 of the Board's miscellaneous rules, 1888, with instructions for entries to be made	July „	1	133
No. 26A. Standing order-book for entry of Collector's orders in matters of office routine and discipline ...	„ „	1	133
No. 69 prescribed for applications for licenses to explore and prospect for minerals	„ „	2	133-34
Nos. 32, 32A, 33, 34 and 35 to be kept up in those subdivisions only where estates and tenures mentioned in those—are managed	September „	2	145
No. 67 to be kept up in those subdivisions only where newly-formed chars exist	„ „	2	145
Form of—in which applications for execution of decrees by Settlement Officers appointed under the Bengal Tenancy Act are to be entered. The—not to be opened in districts in which the Bengal Tenancy Act is not in force, nor until it is actually found necessary to do so	„ „	4	146
Memorandum of—to be kept in the Wards' Department of the Collector's office	November „	6	167-70
In which the date of each adjournment of a case should be entered in the column of remarks. The entries to be made in the manner in which such entries are made in the Trial—of criminal cases	December „	9	184
High Court form of—of attendance of witnesses in Civil and Criminal Courts to be added as—70 in the Board's Rules, 1888. The—to be used in rent and revenue suits, and to be kept by the Deputy Collectors in charge of partitions, cess revaluations, and land registration, and in non-regulation districts by the Rent Courts	„ „	15	189
Alterations and additions made in the Inspection Manual, 1891, in connection with certain — *Vide* "Manual, 1891, Inspection."			
Of impressed stamps kept by licensed vendors of stamps under rule 10 of the rules issued under section 55 of the Indian Stamp Act—*Vide* "Rules."			
Tauzi—to be kept in English—*Vide* "Tauzi."			
Register of Processes—			
Substitution of High Court's form of—for the form of Register 43. Processes in Section IV, Chapter VIII, page 151 of the Board's Rules	March „	1	29
Register of applications for copies—			
New form substituted for form D, headed—at page 33 of the Records Manual, 1888—*Vide* "Forms."			

Subject.	Month and year.	No.	Page.
Registration—			
Procedure to be followed for—of the names of auction-purchasers at revenue sales, and of action to be taken on failure of such purchasers to do so ...	November 1892	14	176
Registration of transfers of titles to land—			
Modification made in Waste Land Manual, 1888, regaring the—in the districts of Jalpaiguri and Darjeeling	January ,,	7	6
Rent (s)—			
Instructions to officers dealing with applications for commutation of—payable in kind and in determining the amount of the money—	June ,,	5	113-14
Differences in rate of estimated—shown in road cess records to be fully explained	July 1893	10	131
Payments of—of public distillery premises and of ground—for the site of such distilleries, and for cutcherry and all other excise buildings, require the sanction of Govcrnment	June ,,	8	120
Settlement of fair and equitable—of lands held by each tenant. When or when not to be reduced ...	August ,,	3	148-49
Settlement of a fair and equtable—when a tenant is holding excess lands	November ,,	11	234
Legal Remembrancer's opinion on the—payable and as such to be recorded as the existing—and not a fictitious—which has never been paid	November ,,	12	234-35
Rent-free holdings—			
When to be shown in column 3⅓ or in column 5 of the annual return LIII and the holds in column 4 or column 6	April ,,	3	60
Rent-free tenures—			
How to be shown in the Annual Cess Return No. LIII—*Vide* "Return No. LIII."			
Rent receipts—			
Personal responsibility of Revenue Officers for insufficient on careless examination of—while inspecting tahsil offices, whether of Government or Wards' estates	August 1892	6	141-42
Rent-rolls—			
Instruction to localofficers for ascertaining with greater regularity particulars regarding estates of Government or of recusant proprietors with the view to the requisite modification of the—	April 1893	15.	79-80
Reports—			
Form of amla's—and check to be exercised over it by the Deputy Collector for valuation purposes ...	February ,,	1	11

Subject.	Month and year.	No.	Page.
Reports—			
Annual—			
Alterations made in the forms of statement of the merits of officers appended to the Collectors and Commissioner's land revenue—	January 1893	4	2-3
Sealing and initialling of chalans by treasurers with rubber stamps	„ „	1	1
Substitution of a rule for rule 12, section III, page 66 of the Cess Manual, 1888, pointing out the procedure to be followed in admitting an application for opening a separate account	„ „	3	2
Revaluations for the road and public works cesses should be made without delay after estates have been settled, whether under the Bengal Tenancy Act, or the old regulations, and whether the statement includes a re-assessment of land revenue in temporarily-settled estates, or is only a record of rights in permanently-settled estates	„ „	2	2
Records of settlements and surveys under the Bengal Tenancy Act should be entered in Register 41 (Schedule of Register of Records)	„ „	5	3
Board's Cess—for 1892-93 and Government resolution thereon, circulated for information of District Officers	December „	4	240-41
Re-settlements—			
In connection with the—of Government estates for unusually short periods, the attention of officers drawn to the rules on the subject of—	June „	9	121-22
Resolution (s)—			
Extension of time allowed for submission of Commissioner's—on returns. Delays in submission of the— to be satisfactorily explained	December 1892	7	184
Return (s)—			
For lands of which the rent is paid in kind to be scrutinized with special care by Revaluation Officers ...	April „	17	78
Tabular statement printed on page 41 of the Board's—No. XLIIB., showing the number of arrests and convictions for offences against the Excise and Opium laws, revised	„ „	20	82
Alterations made in the forms of—No XXIII and XXXV, at pages 135 and 136, respectively, of the Stamp Manual, 1889	July „	9	137-38
Form of—of cess revaluations in progress having been printed. District Officer's indents to be sent to Superintendent of Stationery, Calcutta ...	November „	7	170
District Officers to submit in duplicate an annual—of zamindari dák cess for 1892-93 to Commissioner by 15th April, so as to reach the Board early in May 1893, with Commissioner's resolution	April 1893	2	59-60
Quarterly statement of consumption of salt within salt law limits to be submitted by Collector's in the revised form along with—XXIV ...	„ „	14	75

Subject.	Month and year.	No.	Page.
Return (s)—			
Supplementary table in form VIA. shall be prepared from the Registers prescribed for rum and submitted with the quarterly—No. XIV and annual—No. XLII—*vide* "Form."			
Return No. VIII—			
Revised form of—. Collector's business statement to be prepared in the form of—. Instructions for preparation of—	July 1893	13	132-36
Return No XXVII—			
Corrections made in the illustration printed at top of the form of—	September 1892	3	145
Return No. XXVIII—			
District Officers to submit their annual—for 1891-92 in the revised form—	May „	1	83
In heading of column 5 of the revised—the word "year" to be "years"	December „	3	179
Return No. LIII—			
How rent-free tenures and revenue-free estates should be shown in the Annual Cess—	November „	13	176
Return No. LVI—			
Date of commencement of revaluation proceedings and other particulars to be stated in Annual Cess— ...	December 1898	4	240-41
Returns of revaluations—			
Correction of errors in—should be made in the presence of the parties tendering them without long detentions	February 1892	4	16-17
Revaluation(s)—			
Whenever a survey and preparation of a record of rights in an estate is directed under the provisions of Chapter X of the Bengal Tenancy Act, there should not be a—for cess purposes immediately the Settlement of the rents is completed	January „	9	9
In case of revaluations in progress, the amount of valuation and the date on which it was completed should be entered in columns 6, 7 and 8 of the Cess Register No 1	February „	4	16-17
Date from which—take effect	April „	17	76-77
Estates which should not be selected by District Officers for—			
Of estates after survey and record of rights ...			
Selection to be made from among Sub-Deputy Collectors and Special Sub-Deputy Collectors for supervision of—work. A higher salary than Rs. 200 per mensem disallowed			

Subject.	Month and year.	No.	Page.
Revaluation(s)—*concluded.*			
Instructions for guidance of District Officers inspecting cess—work	May 1892	2	83-86
In appendix to Chapter IX, page 180 of Board's Rules, 1888, after return LV, a new form of statement added, showing particulars of—in progress—*Vide* "Rules."			
In Cess Manual, 1888, in rule 3 of section XII at page 77 after return LV and in Appendix C of the Manual after No. 17, page 98, Return LVI, annual statement of particulars of—in progress to be inserted ...	May ,,	10	95-96
Rules for making—	January 1893	1	1
Of estates after settlement—*Vide* "Rules."			
Revaluation charges—			
Form to be shown in the monthly account of the District Road Fund	November 1892	2	165
Revenue Officer's Camps—			
In no case to be distant more than three miles from the furthest lands of the village or villages of which the records are being framed	February 1893	2	12-13
Revenue Officers' Manual, 1888—			
Vide "Manual."			
Revenue-roll—			
Language in which the—is to be written ...	October 1892	6	160
Rewards—			
Amount up to which District Officers are authorized to pay at their discretion—to informers in anticipation of the Board's sanction	January 1893	7	4
To officers of the Excise and Police Departments shall be disbursed after the decision of appeal or when the period of appeal has expired. Excise Commissioner to apply for grant of special—in exceptional cases in which the Collector is of opinion that—should be granted notwithstanding the reversal of the Magistrate's order on appeal	April ,,	19	85-86
Private persons receiving—immediately after a conviction is obtained are not to refund the amount received on the sentence of the lower Court being reversed on appeal. The Government bears the loss up to the limit of Rs. 100	June ,,	12	123
Payment of—in opium cases—*vide* "Rule."			
River fisheries—			
When pools in—are disconnected from the river, they are the property of the zamindar in whose estate they lie	April ,,	4	30

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Road cess—			
Levy of—at half rates	November 1892	4	166
Rowana (s)—			
Exchange—when to be granted free of cost ...	August ,,	3	140
Issue of—to cover one boat only and delivery of salt to be given to each boat in the order in which—are received and registered on board a vessel ...	January 1893	6	3-4
Schedule of fees to be paid by persons taking out wholesale, renewed, special or exchange—, revised by Board	July ,,	4	128
Introduction into the district of the 24-Parganas of the use of retail—known as sub-charchittis, sanctioned—*Vide* "Rule."			
Rubber stamps—			
Addition of Section IA. to the Stationery Manual, 1890, relating to the supply of—	April ,,	13	71-75
Rule (s)—			
Cancels—8, section XII, and corrects—18, section XXIII, and—18, section XIV, of the Excise Manual, 1891	February 1892	11	23
Revised—substituted for—1 to 3 of the—printed at pages 92-93 of the Stamp Manual, regarding the cancellation of Court-fee stamps	,, ,,	13	13-14
Additions made to clause 5(G) and 5(N), section XVI on pages 147-48 of the Excise Manual, 1891, regarding the liquid capacity of metal stills and vats ...	March ,,	11	35-36
Extract from a letter from Government of India to Government of Bombay to be inserted as—2B., section IV, Chapter III, page 33 of the Board's—, 1888, in connection with the procedure to be observed in cases in which land is transferred or sold to local bodies	,,	13	38
19, 23, section I of the Wards' Manual, 1888, re-cast in connection with application of moneys received by managers	April ,,	8	59-64
6A, 6B, and 6C, inserted under section II at page 57 of the Cess Manual, 1888	,, ,,	17	76
Revised—substituted for—16 on page 155 of the Wards' Manual, 1888	,, ,,	18	79
Revised—substituted for—3, section VIII (*c*), Part I, page 60 of the Wards' Manual, 1888 ...	May ,,	3	86-87
Revised—substituted for the Government opium—2, clause (13), 3, clause (2), *c*, and 4, clause (1) reprinted in the Excise Manual, 1891	,, ,,	5	88-89
Revised—substituted for the Government Opium—2, clause (13), 3, clause (2), *c*, and 4, clause (1) reprinted in the Opium Manual, 1891, Part I ...	,, ,,	6	90-92
Alterations made in—issued with Circular Order No. 6 of July 1891 as section X, Part I, of the Wards' Manual, 1888, for appointment or removal of a guardian of the person or property of a minor ...	,, ,,	12	97

Subject.	Month and year.	No.	Page.
Rule(s)—*continued.*			
Revised—substituted for—1 to 5 in Part II, section V, page 109 of the Stamp Manual, 1889, regarding refund of value or renewal of stamps applied for by private persons	May 1892	16	99-101
Regarding levy of excise duty on spirits manufactured or produced after the European method in Portuguese India, when imported by sea into Bengal, cancelled	,, ,,	18	102-103
Revised—substituted for the—relating to spirits manufactured in British India and imported by sea into Calcutta	,, ,,	20	103-104
Modifications in—and forms relating to applications for extra and supplementary budget allotments ...	June ,,	4	110-13
For filling up vacancies and employing unpaid apprentices in mufassal offices	June ,,	9	119-21
Substituted for rule 9 at page 56 of the Batwara Manual, 1889, for:—			
Scale of charges			
Qualifications of amins			
Ditto of peshkars			
Rates to be paid to amins			
Reckoning of remunerations for amins	,, ,,	10	121-24
Forms of khatians and khasras			
Time to be prescribed for measurements			
Advances to be granted to amins			
Instruments required by amins			
Measurements to be tested			
Survey records to be utilised for record of rights ...			
Insertion of new—as Part III to section II, page 90 of the Stamp Manual, 1889, regarding keeping of register of impressed stamps by licensed vendors under—10 of the—issued under section 55 of the Indian Stamp Act	,, ,,	16	128 29
Addition to—26, Part I, section IV, page 100 of the Stamp Manual, 1889, regarding closing of branch depôt where the sale of stamps is insignificant ...	,, ,,	17	129
Revised—for dates of payments of instalments ...	July ,,	3	134
Insertion of new—14 in Part II, section V, page 109 of the Stamp Manual, 1889, indicating under what circumstances the application for refund of value or renewal of stamps shall be struck off and the stamps sent to Superintendent of Stamps for destruction	July ,,	10	138
In—8 and 29 and page 96 in the second and third lines respectively of the last clause under paragraph 8, page 47 of the Board's Circular Order No. 14 of March 1892, substitute—15 and 28 and pages 97 and 98	September ,,	1	145
Amendments made in—29, 32 and 34, section II of the Salt Manual, regarding introduction into the district of the 24-Parganas of the use of retail rowanas known as sub-charchittis	,, ,,	13	152-53
Revised—substituted for—23 at page 26 of the Excise Manual, 1891, regarding reward bills in opium cases	October ,,	9	161
Revised—substituted for—23 of the Opium Manual, 1891, Part I, regarding reward bills in opium cases	,,	11	162-63
Revised—substituted for—20 of the Board's Subsidiary Opium—printed on pages 50-54, Part I of the Opium Manual, 1891, regarding payment of rewards in opium cases	,,	11	163

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Rule(s)—*continued.*			
Revised—substituted for—1, section XVIII at page 47 of the Revenue Officers' Manual, 1888, relating to authorized and other public holidays in Bengal, Chittagong, and Orissa Divisions and in Hazaribagh and Lohardaga	November 1892	10	173-74
Revised—substituted for—8, section VI on page 19 of the Revenue Officers' Manual. Instructions for keeping, writing and submission of diaries of tours by Collectors	,, ,,	17	177
7A, 7B, and 7C, section V, page 70 of the Cess Manual, 1888, in connection with the responsibility of head clerk in respect of accounts, the quarterly verification of accounts, and the annual revision of the cess demand	,, ,,	18	178
Against heading "in the Division of Orissa" in the table annexed to clause I, section I, page 184 of the Board's—omit all entries in the several columns and substitute "*Vide* the next rule" ...	December ,,	'16	190
Addition to—3, Part II, section III, on page 92 of the Stamp Manual, 1889, regarding punching of stamp at the time of attesting the document	,,	19	191
Revised revenue money-order—. Funds to be kept at credit of Post master and entries in accounts ...	January 1893	8	5
8, 9, 10 and 11 inserted in Board's—relating to the zamindari account or estate's ledger	,, ,,	9	6
Additions and alterations made in Board's—in connection with the working of the zamindari Dâk Cess Act, VIII (B.C.) of 1862	February ,,	13	21
Revised—substituted for those printed in section V, pages 115-118 of the Execise Manual, 1891, regarding imported spirituous and fermented liquors ...	,, ,,	14	22-28
Additional—5A inserted at page 56 of the Revenue Officers' Manual, 1888, in connection with the treatment of deposits on account of surplus sale-proceeds of estates sold under Act XI of 1859	March ,,	4	34
In section IIA, Chapter III, page 27 of the Board's—, 1888, substitute the words "on the 1st of December" for "by the 28th July", in—2 "Irrigation" for "Revenue," and in—3 "by the 10th January" for "not later than the 15th August"	,, ,,	10	49
Alterations and additions made in—2, 3 and 4 of the Board's—, 1888, in connection with irrigation works and expenditure thereon	,, ,,	10	50
Additions and alterations in the Government—under the Opium Act I of 1878 reprinted in the Opium Manual, 1891, Part I, and in Excise Manual, 1891 ...	,, ,,	12 14	50-51 53-54
New—4, 5, 6 and 7 inserted in Part II, section III, page 92 of the Stamp Manual, regarding indents for punching instruments, and the numbers of the existing—4, 5 and 6 altered to 8, 9 and 10 respectively	,, ,,	13	53
Revised—6c, section II, page 57 of the Cess Manual, 1888, relating to revaluation of estates after settlement	April ,,	1	59
Section VIII, Chapter VII, page 134 of the Board's—, 1888, for service of processes in Calcutta, cancelled, and for section IX of the—section VIII substituted	,, ,,	6	61
Amendments in, and additions to, the—for management of distillery depôts	,, ,,	10	67-69

Subject.	Month and year.	No.	Page.
Rule(s)—*continued.*			
Revised—substituted for—67, 88 and 89 in Chapter II, and 170 in Chapter III, Part II of the Opium Manual, 1891, regarding non-submission of zilladar's diary at certain times of the year, reduction of security of gumashtas and submission of returns of powers-of-attorney during settlements	April 1893	18	83-85
Revised—substituted for—14, 17 and 18 on page 12 of the Stationery Manual, 1890, regarding supply of supplementary and emergent indents for forms ...	,, ,,	20	86-87
Addition of—to the last line of clause 20, section V, clause 2, section VIII, clause 2, section X, and to lines 5 and 6, clause 15, section X, respectively, of the revised—for imported spirituous and fermented liquors	May ,,	4	90-91
Additions to, and alterations in, the—in sections XIII, XIV aad XX, and in Appendix A of the Excise Manual, 1891, regarding the ledger account of a retail vendor remitting lump sums in advance on account of duty to the treasury or sub-treasury ...	,, ,,	8	104-6
Revised—substituted for—12 to 17 of section A and—25 of section B in Part III of the Revenue Money-order—	June ,,	2	110-15
Revised—substituted for—5, page 23 of the Excise Manual, 1891, regarding the supply of opium in districts by means of public carriage	August ,,	6	149
Revised—substituted for—5, Chapter IV, page 51 of the Opium Manual, Part I, regarding the supply of opium in districts by means of public carriage ...	,, ,,	10	151
Additions and alterations in the—in section I, Chapter VII of the Bihar Opium Manual, 1892, Part II, regarding supply of poppy-leaf	,, ,,	11	152-53
Revised—23 and 23A in section VIII, page 2 of the Records' Manual, 1888, for preparation of copies of surveyors' village plans, thakbust and khasra maps, and levy of copying fees	,, ,,	13	156-57
For the zamindari Dák under Act VIII (B.C.) of 1862	,, ,,	14	157-61
Additions to the—for taking tari license	,, ,,	18	167
Revised—substituted for—1 to 5 on pages 95 and 96, 32 to 36 on pages 101 and 102, and 39 and 40 on page 102, section IV, Part I of the Stamp Manual, 1889, regarding indent for, and supply, verification, custody, &c., of stamps in central and branch depôts	,, ,,	19	169-73
Substitutes the words "Superintendent of Stamps" for the words "Superintendent of Stationery" in the marginal note to 8 of the—for the supply of punching instruments	September ,,	7	183
Revised—laid down in Part I, section III, at pages 90 to 92 of the Stamp Manual, 1889, in respect of the use, vend, custody, issue, refund of value, renewal, exchange, &c., of judicial or Court-fee stamps ...	,, ,,	12	188-201
Amendments made in—III of the supplementary—in Part II, section V, page 104 of the Stamp Manual, regarding making over of stock of stamps to *ex officio* vendor by the officer in charge of a branch depôt when proceeding on tour	,, ,,	14	202
Cancels 19, section II, page 106 of the Excise Manual, 1891, regarding despatch of abkari opium...	October ,,	8	222

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Rule(s)—*concluded.*			
Revised—substituted for—446 on page 107 of the Bihar Opium Manual, Part III, regarding undisbursed pay of the Saw Mills establishment ...	November 1893	5	227
Revised—substituted for—20 of the Board's Subsidiary Opium—on page 26 of the Excise Manual, 1891, regarding the payment of rewards in opium cases ...	,, ,,	6	228
Revised—substituted for—20 of the Board's Subsidiary Opium—in Chapter IV, page 53 of the Opium Manual, 1891, Part I, regarding payment of rewards in opium cases	,, ,,	7	228
No. 2 in section VI on page 12 of the Records' Manual, 1888, cancelled, and a revised—substituted for classification of English and vernacular papers A, B and C	December ,,	1	239
Corrections made in—269 and 270 and revised—substituted for—271, Chapter XIV of the Bihar Opium Manual, Part III, regarding the last process of cake-making	,, ,,	7	242
Alterations in—8 of the—in section IA of the Stationery Manual, 1890, regarding indents for punching instruments	,, ,,	8	243
Alterations and amendments in the depôt—in section XIV, pages 142-145 of the Excise Manual, 1891 ...	,, ,,	9	216-47
New—11*a*, 12*a*, 14 and 15 added to section IV, page 105 of the Stamp Manual, 1889, regarding the checking of account of daily sales of stamps, verification of stock, &c.	,, ,,	10	247 48
And forms for transmission of records from one Revenue Court to another—*Vide* "Records."			
Clauses (*i*), (*j*), and (*k*) inserted in—8 of the Board s—, 1888, in connection with the custody and translation of examination papers, and other arrangements for the examination—*Vide* "Examination."			
Insertion of a new—as clause 8A in section XXII, page 170 of the Excise Manual, 1891, regarding the amount up to which District Officers are authorized to pay as rewards at their discretion in anticipation of the Board's sanction—*Vide* "Rewards."			
Revised—substituted for—4, section X of the—in the Salt Manual, regarding issue of a rowana to cover one boat only and delivery to be given to each boat in the order in which rowanas are received and registered on board a vessel—*Vide* "Rowanas."			
Revised—substituted for—16 and 17 in Part II, section II, page 90 of the Stamp Manual, 1889, regarding recall, exchange and refund of value of stamps issued to licensed vendors—*Vide* "Refund."			
Rule(s) XIII—			
Relating to submission of annual reports of the expenditure on embankments, cancelled. ...	June 1893	3	115
Rum—			
Importation of Shajehanpur—into Bengal, except under bond, prohibited, and payment of full duty on—leviable in Bengal before its issue from the excise godowns, directed	May 1892	4	87 88

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Saccharometer—			
Notes compiled by Mr. E. V. Westmacott, late Excise Commissioner, on fermentation, distillation, and the use of—, inserted in Appendix C of the Excise Manual, 1891	May 1893	5	96-102
Salary—			
A higher—han Rs. 200 per mensem disallowed for Sub-Deputy Collectors and Special Sub-Deputy Collectors selected to supervise revaluation work—*Vide* "Revaluations."			
Sale (s)—			
Revenue Officers should comply with the instructions given in rule 5, section II, Chapter X, page 186, and Appendix A, page 196 of the Board's Rules, 1888, against the—of estates for petty arrears of revenue	January 1892	2	1
Insertion of rule B in section V, Chapter X, page 191 of the Board's Rules, directing that District Officers should not in any way recognise as purchasers of estates or shares put up to—any person but the actual bidder, unless the latter declares on the property being knocked down to him that he was bidding as agent for another	February „	5	17-18
How to deal with the—of estates when the first and second kist are in arrears	March „	6	31-32
Revised rules 1 to 4 of section III, Chapter X, pages 187-88 of the Board's Rules, 1888. Notification of order of—and form of—notice of estates ...	November „	9	171-73
Correction made in the Certificate Procedure Manual, 1888, in connection with the notice of—to be given if the property is eventually sold and the value does not exceed Rs. 20	April 1893	5	60-61
Of moveable and immoveable property in execution of certificates and employment of peons to conduct such—	August „	12	155-56
Of estates or shares of estates to be held at the district or subdivisional head-quarters.			
Procedure for ensuring a good attendance of bidders and fair bids at—			
List of all estates and shares sold and the names of the auction-purchasers to be furnished to the Land Registration Department after every—, and procedure to be followed to ascertain and enforce with a fine the registration of such names—*Vide* "Registration."	...	...	...
Sale laws—			
Remarks by Government on Board's Land Revenue report for 1891-92 in connection with the operation of the—and payments of land revenue by money-order.	December 1892	5	180

Subject.	Month and year.	No.	Page.
Sale notice (s)—			
No shares of estates paying land revenue less than Rs. 500 are to be included in—under Act XI of 1859.	September 1893	6	183
Sales for trifling arrears—			
Substitution of a rule for rule 5, section II, Chapter X, paper 186 of the Board's Rules, enjoining that Collectors should not advertise estates for trifling arrears unless they have reason to suppose that the small balance is being deliberately withheld.	February 1892	9	22
"Samachari chittis"—			
Observations of Government of India regarding the definition of the term—	June 1893	4	116-18
Sarbarahkars—			
Revised section XII. Rules relating to—in the Khurda estate.	October ,,	2	203-217
Schedule—			
Form of—V form XXIII. Warrant of attachment in the case of a dispute as to the possession of land, &c., added after section 146 of Act X of 1882.	April 1892	18	78-79
Security (ies)—			
District Officers warned to be careful in enquiring into the sufficiency of the—offered for loans under the Land Improvement Loans Act.	June	2	106-107
Reduction of—of opium gumashtas—*Vide* "Rules."			
Security bond—			
Form of—when security is given in immoveable property prescribed, and its use by Excise Officers authorized	January ,,	15	11
Settlement(s)—			
Period of—of Government estates which are to be held under direct management. Discretion to be exercised	August 1893	2	147-48
All—to be entered in Register No. 26	,, ,,	15	161
General instructions for supervision of smaller—under the Bengal Tenancy Act	September ,,	5	176-82
Settlement Manual, 1888—			
Vide "Manual."			

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Siddhi or bhang—			
Quantity of—that can be carried by a person with a pass granted by the Collector of the district—*Vide* "Pachwai."			
Spoiled stamps—			
Mode of destruction of—*Vide* "Manual."			
Stamps for copies—			
Vide "Discount."			
Stamp labels—			
Treasury Officer, Bassein, empowered to affix—to instruments mentioned in rule 9, section II, Part I of the Stamp Manual, 1889	August 1893	20	173
Stamp Manual, 1889—			
Vide "Manual."			
Standard of work—			
To be done by the Acquisition Officer when a new line is opened to be submitted to the Board through Commissioner	February 1892	1	15
Statement(s)—			
Form of—to be appended to annual reports distinguishing the expenditure incurred in estates under direct management. And instructions for preparation of the—	December ,,	6	181-82
Form of—showing district by district the progress made in respect of each settlement and record of rights under the Bengal Tenancy Act, which is supervised by the local officers	March 1893	3	32-34
At page 165, section IV, Chapter IX of the rules under head of appendices insert "4A—showing the progress made in Government estates, in record of rights, and settlement of rents during the year"	March ,,	3	34
Subdivisional Treasuries—			
Sub-Deputy Collectors, when to be placed in charge of—	September ,,	2	175
Subdivisional Officers to be held responsible for the work in—			
Work in—to be inspected at least once in three months			
Course to be followed in the absence of the Subdivisional Officer			

Subject.	Month and year.	No.	Page.
Surplus of estates—			
To lend the—to a District Board on the security of its income is permissible	October 1893	3	218
Survey and Record of rights—			
Whenever a survey and preparation of a record of rights in an estate is directed under the provisions of Chapter X of the Bengal Tenancy Act, there should not be a resolution for cess purposes immediately the settlement of the rents is completed ...	January 1892	9	9
Survey and Settlement(s)—			
Local officers to see that there is proper agency to carry on—work, and that it is completed within a reasonable time	May ,,	9	95
More detailed imformation of pending applications for—under the Bengal Tenancy Act should be given in future annual reports	December ,,	5	181
Tari—			
Quantity of—that can be carried by a person without a pass granted by the Collector of the district—*Vide* "Pachwai."			
Tour—			
Excise Deputy Collector should keep himself acquainted beforehand with the movements of his subordinate inspecting and detective officers while out on—and see that no time is misused by them ...	,, 1893	5	241
Tauzi—			
The order of the revenue-roll to be followed in arranging estates in the embankment cess—, and the—register to be kept in English, and an English-knowing clerk to be employed to do it	,, 1892	8	184
Tauzi numbers—			
No change to be made in existing—when district revenue-rolls are re-written	September ,,	6	147
Tauzi Register—			
Correction to be made in column 12 of the form of Cess—prescribed in Circular Order No. 7 of March 1891	January ,,	3	1
Travelling allowance bills—			
Particulars of—to be scrutinized by Collector ...	September ,,	5	146
Advances should not be taken by Opium officers from their treasuries in anticipation of their—being passed, as such advances can only be drawn to meet charges which are paid from the officers' contingent allowance and not to meet charges for travelling of a gazetted officer	August 1893	17	187

Subject.	Month and year.	No.	Page.
Valuable ordnance and other stores—			
Responsibility to be enforced on officers for loss of —while in their custody	January 1892	5	2
Valuation (s)—			
Revised clause 2 of rule 6A, section II, page 57 of the Cess Manual, 1888, in connection with the—and revaluation of estates and tenures, and condition that new assessments should not be levied until the beginning of the next financial year	November ,,	8	170
Responsibility of Government ceases for payment of Government share of the cost of—when the claims are not made within three years after the completion of the—proceedings The date on which such claims are made to be stated in the completion report	January 1893	10	7
Vendors, certificate—			
Licensed vendors of stamps at the High Court, the Custom House, and the Calcutta Collectorate shall not be required to give—, viz., the name of the purchaser and the date of sale on adhesive Court-fee stamps sold by them up to and inclusive of the value of one rupee	November ,,	15	236-37
Vouchers—			
Alterations made in rule 51, Chapter I, at page 42 of the Land Acquisition Manual, 1890, in connection with—*Vide* "Manual, 1890, Land Acquisition."			
Wards' Manual, 1888—			
Vide "Manual."			
Waste Land Manual, 1888—			
Vide "Manual."			
Zamindari account—			
Instructions in regard to the numbering of estates in the—or estate's ledger	January 1892	11	10
Zamindari account or estate's ledger—			
In the heading of the form of—for "Accounts Department" substitute "Land Revenue Tauzi Office"	December ,,	18	191
Insert revised rules 8, 9, 10 and 11 at page 70 of the Board's Rules in connection with the— ...	January 1893	9	6

Subject.	Month and year.	No.	Page.
Zamindari dák—			
Duty of Magistrate and Postmaster-General ...	September 1893	14	157-61
Charges against the—fund			
Preparation of budget estimate			
Pay and contingent bills			
Appointment and dismissal of officers			
Requisition for certificates			
Payment of process fees			
Permanent advances			
How to credit process fees			
Cost of executing certificates			
Form of register of payments			
Jurisdiction of a district			
Zamindari Dák Cess Act, VIII (B.C.) of 1862—			
Additions and alterations made in Board's rules in connection with the working of the—*Vide* "Rules."			

A. C. & C. A. P.—Reg. No 6418J—1,000—27-3-95.

JANUARY 1892.

C. C. STEVENS, Esq.

No. 1.

IN Circular Order No. 3 of May 1888, Commissioners were relieved of the duty of exercising control over expenditure incurred in connection with the partition of estates, the Collectors being vested with full powers in the matter. Contingent bills on account of such charges need not therefore be checked and countersigned by Commissioners for admission by the Accountant-General, Bengal.

THE HON'BLE SIR H. L. HARRISON, KT.

No. 2.

THE attention of all Revenue Officers is drawn to Rule 5, Section II, Chapter X, page 186, and Appendix A, page 196 of the Board's Rules, 1888, and they are requested to comply carefully with the instructions there given against the sale of estates for arrears of revenue of very small amount, in order to obviate the hardship of selling an estate for a petty and accidental arrear.

No. 3.

THE following correction should be made in column 12 of the form of Cess Tauzi Register prescribed in paragraph 2 of the Board's Circular Order No. 7 of March 1891:—

For "– column 8" *substitute* "—columns 5 and 8."

2. Corrections should be made by hand in the form of the register (Board's Cess Register No. 15, new) till a revised edition is issued.

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No. 4.

THE present Rules 4 and 6 in Appendix A, page 71 of the Revenue Officers' Manual, 1888, are cancelled, and the following revised ones substituted:—

"4. In filling up vacancies in paid appointments, whether temporary or permanent, the head of the office shall take into consideration the claims of all the apprentices first, and select the fittest, having regard to the manner in which they have worked since their admission and their seniority. Seniority alone will not give a claim to any vacancy. Outsiders are to be selected only in the absence of qualified men among the apprentices for the vacancies.

"6. No person shall be admitted as an apprentice whose age exceeds 20 years. In the case of those, however, who can produce evidence of having appeared at the First Arts examination, admission may be allowed up to the age of 21, and in the case of those who have appeared at the B.A. examination up to the age of 23 years. The existing limit of 25 years for obtaining a permanent appointment will, however, be maintained for all."

No. 5.

ON comparing the quinquennial returns of valuable ordnance and other stores submitted to this office for the year 1890-91, in accordance with Rule 24, Section XXIX, page 69 of "The Revenue Officers' Manual, 1888," with those for the year 1885-86, which were submitted in reply to a special requisition, the Board find, after taking into account articles reported in the memoranda for the intermediate years as added to or removed from stock, that in some cases articles originally shown as in stock have not been accounted for in the last returns received, and on making further enquiries have been informed that the articles are not forthcoming or have been lost or stolen.

2. Officers who have the use of such stores are hereby warned that in future the Board will enforce their responsibility for articles which may be lost while in their custody. Nazirs, who have the charge of and who issue the stores, are also warned that their responsibility will be enforced, should they neglect to bring to notice any losses of stores issued by them to other

officers. It is their duty also to report unusual delays in the return of stores thus issued.

C. C. STEVENS, ESQ.

No. 6.

Substitute "18" *for* "17" in line 3 of Rule 4, Part II, Section V, page 109 of the Board's Stamp Manual, 1889.

JANUARY 1892.

THE HON'BLE SIR H. L. HARRISON, KT.

Erratum.—In line 2 of Rule 11, Section V, (*b*) Tours, page 15 of the Revenue Officers' Manual, 1888, for "Section XXIX" *substitute* "Section XXVIII."

No. 7.

IT has been decided by Government that registration of transfers of titles to land in the districts of Jalpaiguri and Darjeeling should be effected under the Land Registration Act alone, and fees levied under that Act, and that such registration need not be effected or fees levied over again under the Location and Tea Lease Rules. As the Land Registration Act is not in force in the Chittagong Hill Tracts, the practice now observed there must continue.

The following is to be inserted as Rule 7A in Section I, page 9 of the Waste Land Manual, 1888 :—

Registration of transfers of titles to land.

"7A. Registration of transfers of titles to lands should be effected under the Land Registration Act VII (B.C.) of 1876, and fees levied under that Act, and such registration need not be effected or fees levied over again under the Location and Tea Lease Rules. (In the Hill Tracts of Chittagong, where the Registration Act is not in force, the practice now observed must continue.)

The provision of the Land Registration Act regarding the period within which mutations of title should be registered, and the imposition of fines for failure will also necessarily apply to those transfers."

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In Section III, page 23 of the Manual, *strike out* Rule 33. The note to that rule will form a note to Rule 32, page 22 of the Manual.

The following is to be substituted for Rule 2, Part II, Section III, page 24 of the Manual :—

"The title conveyed by the renewed lease shall be heritable and transferable; provided that the prior sanction of the Commissioner of the Division be procured to the transfer of any portion of the grant less than the whole, and that no transfer shall be valid as against Government, but shall, on the contrary, be equivalent to a surrender of the lease, unless notification of the transfer shall have been given by the transferree to the Deputy Commissioner."

The following is to be substituted for Rule 3, Part IV of the same section, pages 26 and 27 of the Manual :—

"3. The title conveyed by the renewed lease shall be heritable and transferable; provided (*a*) that the whole, and not a part, of the grant be transferred; but if in any case, on an application being made to the Deputy Commissioner, he finds, after due enquiry, that the transfer of only a portion of the grant would be beneficial to the lessee, the Deputy Commissioner may, with the sanction of the Commissioner, permit the transfer of such portion; and (*b*) that no succession or transfer shall be valid as against the Government, but shall, on the contrary, be equivalent to a surrender of the lease, unless notification of the succession or transfer shall have been given and the transfer registered in the Deputy Commissioner's office."

For Clause 2 of Form H, Appendix II, page 45 of the Manual, *substitute* the following :—

"2. This lease shall be for a period of five years from the commencement of the official year next following the official year of actual entry, and the rights conveyed by it are heritable and also transferable; provided (*a*) that the entire grant, and not a portion of it, be transferred; (*b*) that the clearance conditions are duly observed by the transferer and the transferee respectively; and (*c*) that the transfer is registered in the Deputy Commissioner's office. If any transfer* of the rights conveyed by this lease is made otherwise than in accordance with the foregoing provisions and the rules,† all rights on the land leased shall be liable to be forfeited to Government."

The following is to be substituted for the note to Clause 2 of the form :—

"*Note.*—A shareholder in a Registered Joint-Stock Company may transfer his shares, or any part of them, without registering the transfer.

A partner in any other form of company or association may transfer his interest, or any part of it, but in that case the transfer must be registered in accordance with this rule."

For Clause 2 of Form J, page 49 of the Manual, *substitute* the following :—

"2. This lease shall be for a period of 30 years. The rights conveyed by this lease are heritable and also transferable; provided (*a*) that the prior sanction of the Commissioner of the Division be procured to the transfer of any portion of the grant less than the whole; (*b*) that the transfer is registered† in the Deputy Commissioner's office. If any transfer of the rights conveyed by this lease is made otherwise than in accordance with the foregoing provisions and the rules, all rights in the land leased shall be liable to be forfeited to Government. After the expiry of this renewed lease, no right shall be claimed otherwise than as expressly provided for hereinafter.

The following is to be substituted for the note to Clause 2 of the form :—

† "*Note.*—A shareholder in a Registered Joint-Stock Company may transfer his shares, or any part of them, without registering the transfer. A partner in any other form of company or association may transfer his interest, or any part of it, but in that case the transfer must be registered in accordance with this rule."

For Clause 2 of Form K, pages 50 and 51 of the Manual, substitute the following :—

"2. This lease shall be for a period of five years from the commencement of the official year of actual entry, and the rights conveyed by it are heritable and also transferable; provided (*a*) that the entire grant, and not a portion of it, be transferred, but if in any case, on application being made to the Deputy Commissioner, he finds, after due enquiry, that the transfer of only a portion of the grant would save the entire grant from sale for arrears of Government revenue or would specially benefit the lessee in any way, the Deputy Commissioner may, with the sanction of the Commissioner, permit the transfer of such portion; (*b*) that the clearance conditions are duly observed by the transferrer and transferee respectively; and (*c*) that the succession or transfer is registered in the Deputy Commissioner's office. If any transfer of the rights conveyed by this lease is made otherwise than in accordance with the foregoing provisions and the rules, all rights in the land leased shall be liable to be forfeited to the Government. After the expiry of this preliminary lease no right shall be claimed otherwise than as expressly provided for hereinafter.

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The rent to be paid shall be as follows:—

Year of entry (*i.e*, from actual date of entry to 31st March following)	Nil.
1st full year (from 1st April following date of entry)	Nil.
2nd year	3 annas per acre.
3rd and 4th years	6 ditto.
5th year	8 ditto.

The rent shall be paid to the tahsildar of in the following instalments:—

For Clause 8 (*b*) of the same form at page 52 of the Manual *substitute* the following:—"

"(*b*) The title conveyed by the renewed lease shall be heritable and transferable; provided (*a*) that no transfer shall be made of less than the whole, but if in any case, on an application being made to the Deputy Commissioner, he finds, after due enquiry, that the transfer of only a portion of the grant would be beneficial to the lessee, the Deputy Commissioner may, with the sanction of the Commissioner, permit the transfer of such portion; and (*b*) that no succession or transfer shall be valid as against the Government, but shall, on the contrary, be equivalent to a surrender of the lease, unless notification of the succession or transfer shall have been given and the transfer registered in the Deputy Commissioner's office."

For Clause 2 of Form L, page 53 of the Manual, substitute the following:—

"2. The rights conveyed by this lease are heritable and also transferable; provided (*a*) that the entire grant, and not a portion of it, be transferred, but if in any case, on an application being made to the Deputy Commissioner, he finds, after due enquiry, that the transfer of only a portion of the grant would be beneficial to the lessee the Deputy Commissioner may, with the sanction of the Commissioner, permit the transfer of such portion; and (*b*) that the succession or transfer is registered in the Deputy Commissioner's office. If any transfer of the rights conveyed by this lease is made otherwise than in accordance with the foregoing provisions and the rules, all rights in the land leased shall be liable to be forfeited to Government. After the expiry of this lease no right shall be claimed otherwise than as expressly provided for hereinafter."

Rules 30 and 18 at pages 22 and 26 respectively, provide for the levy of fees on transfers of *applications* for land. Such cases do not come under the Land Registration Act. These rules therefore require no correction

No. 8.

UNDER instructions from Government, the following is to be inserted as Rule 31, Section III, page 22 of the Certificate Procedure Manual, 1888:—

"31. When a certificate has been issued through a mistake and subsequently cancelled, a notice to that effect should be send by postcard to the party against whom the certificate was issued."

Notice of cancellation of a certificate.

A similar addition should be made at page 193 of the Wards' Manual, 1888; page 136 of the Cess Manual, 1888; and page 108 of the Land Registration and Batwara Manuals, 1889.

No. 10.

As, in consequence of the short crops in many districts, applications for loans, under the Agriculturists' Loans Act, XII of 1884, are likely to be more numerous than usual this year, the Board desire, while leaving full discretion to the Collectors in working the rules, to draw their special attention to the necessity of taking such security for these loans as will protect the Government from loss in their subsequent recovery. Difficulty has been found in recovering from cultivators to whom loans have been individually granted on the security of a part or the whole of their holdings, and it seems advisable in making the loans to do so, whenever possible, on the joint as well as the individual security of the applicants from each village. Rule 7 (3), page 90 of the Board's Rules, 1888, provides that personal security may in such cases be accepted, but it would be well to require each applicant, in addition, to pledge a portion or the whole of his holding where it is saleable. Where the joint and individual security of the applicants appears insufficient, and it is deemed advisable to have other and independent security, the zamindar or other well-to-do residents of the village might be accepted as additional sureties.

No. 11.

THE issue of the Board's Circular Order No. 4 of May 1891 renders it necessary to supplement the instructions given in Circular Order No. 20 of February 1888 in regard to the numbering of estates in the zamindari account or estates' ledger.

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Supposing the number of an estate on the revenue-roll to be 200 and the number of the same estate in the General Register A to be 1097, the entry for the estates' ledger would, as laid down in the Circular Order of February 1888, be $\frac{200}{1097A}$, but if separate accounts have been opened for estate 200, the shares would, in accordance with Circular Order No. 4 of May 1891, be distinguished as $\frac{200}{1}$, $\frac{200}{2}$, &c. These shares should therefore be shown in the estates' ledger as $\frac{200\ 1}{1097A,}$ $\frac{200\ 2}{1097A,}$ and so on. This mode of numbering should be followed.

No. 12.

THE following rule is prescribed for adoption for the further check of refunds of land revenue receipts, and should be inserted as Rule 10, Section XXIII, page 57 of the Revenue Officers' Manual, 1888:—

Refunds to be noted in the register of receipt.

10. In the case of refunds of land revenue receipts, a note, attested by the initials of the officer making the refund, should be made in the column of remarks against the original entry in the treasury registers in which the receipt is shown.

C. C. STEVENS, ESQ.

No. 13.

OFFICERS employed on the work of acquiring lands for public purposes under the Land Acquisition Act, X of 1870, may, in writing up the final report forms prescribed in Appendix XIII of the Land Acquisition Manual, 1890, enter the particulars of several cases in each form, as far as space permits, instead of using a separate form for each case, as this latter course would make the records needlessly bulky, and would increase the clerical labour in filling up some of the columns of the form.

No. 14.

IN the sixth line of Clause 1, Section XXIII, page 171 of the Excise Manual, 1891, after the word 'darogas' *insert* 'distillery clerks.'

In Clause 2 *omit* from 'Collectors' to 'officer' and *insert*—'If in any case the Collector thinks it inexpedient to demand the maximum amount of security, he shall report it for the orders of the Commissioner of Excise.' Rev. Cir. Jan. 1892.

No. 15.

The Board hereby authorize the use by Excise Officers of the following form of security bond when security is given in immoveable property, and direct that the form be numbered 140 and included in Appendix A of the Excise Manual, 1891:—

I residing at , in pargana , in the district of , in consideration of my appointment to the office of Excise Sub-Inspector, do hereby covenant for myself, my heirs, executors, and assigns, with the Commissioner of Excise for the Lower Provinces of Bengal, for the time being, or any officer exercising the powers of such Commissioner, that I will obediently, faithfully, diligently, and to the best of my ability fulfil all the duties of the said office; that I will adhere strictly to such rules as may from time to time be enjoined by due authority for my guidance; that I will hold myself bound to produce or be accountable for, at all times on requisition by due authority, all moneys, property, stores, and the like that may be placed or may come into my hands or into the hands of any agent of mine, by or on behalf of Government, and also the accounts, books, papers, and the like connected with the disposition of any moneys, property, stores, and the like belonging to Government; that if I fail to produce any of the moneys, property, stores, and the like, or any of the accounts, books, papers, and the like, that I or my agent is bound as above to produce, or if I or my agent falsify or make away with any of the above accounts, books, papers, and the like, or if I or my agent embezzle, steal, or misappropriate any of the above money, property, stores, and the like, or if through any carelessness or negligence of mine or of my agent, or otherwise such money, property, stores, and the like, or accounts, books, papers, and the like, are embezzled stolen, misappropriated, or otherwise made away without of my custody and charge, or if through any neglect of my duties, or those of my agent, the Government is subjected to any loss in any way

or injury is caused to any person or persons for which the Government is held liable for damages or compensation or the like, or if from my office of Excise Sub-Inspector, I derive or endeavour to derive any advantages other than the pay or other allowances authorized by Government to me, then if it shall appear to the said Commissioner of Excise for the Lower Provinces of Bengal, or any officer exercising the power of such Commissioner, that I or my agent has been guilty of a breach of any one or more of the above conditions, then to make good such loss I pledge the undermentioned property, which is exclusively in my possession and enjoyment as proprietor, and which I have full right hereby to pledge, till the performance of the conditions set forth in this security bond. I myself, my heirs, executors, and representatives shall have no power to sell, grant, pledge, or alienate the said property in any way, directly or indirectly. I will at once make good any loss or any money embezzled by me or by my agent. If I should fail to do so, Government under the provisions of the law for the time being, or which may hereafter be in force for realization of arrears of revenue, shall be entitled to realize any damages or embezzled money by sale of the pledged property. If the sale proceeds of the property in question should fall short of the amount embezzled, Government (under the provisions of the law for the time being in force, or which may hereafter be in force for the recovery of arrears of Government revenue) shall have power to recover it by sale of any other property, moveable or immoveable, now or hereafter held by me either in my own name or in the *benamee* of others or held by my heirs or executors as such, against which no objections, whether made by myself or by my heirs, executors, or representatives, shall stand good.

2. I further covenant that if I leave or resign my appointment of Excise Sub-Inspector without giving one month's notice, the whole of the property pledged shall be forfeited. And I further covenant that the bond shall commence to have effect from the date on which it is signed by me, and shall continue in force until I have received a formal discharge, which shall not be capriciously withheld, of all liabilities under the signature of the said Commissioner of Excise for the Lower Provinces of Bengal, or any officer exercising the powers of such Commissioner or his successors,

and have also received back this bond duly cancelled under the signature of the said Commissioner of Excise for the Lower Provinces of Bengal, or any officer exercising the powers of such Commissioner or his successors.

As witness my hand this day of 189 signed by the said at in the presence of

1*st* witness.

2*nd* witness.

2. *For* the words "127 in Appendix A" in the last line of Rule 2, Section XXIII, page 171 of the Manual, *substitute* the following:—

"No. 127 or 140 in Appendix A according as the security is given in moveable or immoveable property"

3. In the list of forms in Appendix A, after the entry of Form No. 136 on page 180, add the following:—

"137. Pass for the transport of liquor from a manufacturing outstill to branch shops.

138. License for the retail sale of spirituous and fermented liquors, whether manufactured in this country or imported from abroad.

139. Report of inspection of spirit depôts at subdivisions

140. Security bond to be executed by Excise Officers when the security is given in immoveable property."

No. 16.

ON a reference on the question of the safe custody of ganja while under attachment in execution of a decree of a Civil Court, the Government decided that ganja, whether under manufacture or in licensed warehouses, is not a marketable commodity in the ordinary sense, and is not therefore liable to seizure by a Civil Court.

2. The question having again been raised by a District Officer, the Board direct that in cases of actual seizure, the Collector should bring the matter to the notice of the Judge of the district when the process is pending, and point out the peculiar circumstances of ganja cultivation and property therein, in order that that officer may take steps to put a stop to the practice of irrigular attachment.

FEBRUARY 1892.

C. C. STEVENS, ESQ.

No. 1.

THE Board are not satisfied that officers acquiring lands for public purposes always discharge their duties with sufficient energy and promptitude. The District Officer should therefore, when a new work of any importance is undertaken, make a rough enquiry by such means as may be convenient into the size of the holdings, the complications of the tenures, and the existence of local disputes or other difficulties, and, with the help of such information as he may be able to obtain, lay down a standard of work to be done by the Land Acquisition Officer. This standard should be submitted to the Board, through the Commissioner, with explanations showing how the calculations are arrived at. The District Officer should see that the standard, as approved by the Board, is maintained by the Land Acquisition Officer, who should be required to furnish a full and satisfactory explanation on each occasion that the quantity of work required of him has not been done.

2. The following addition should be made at the end of Rule 71, Chapter I, at page 47 of the Land Acquisition Manual, 1890:—

"When an officer engaged in the aquisition of land finds in the course of the proceedings that any proprietor of an estate or revenue-free property or of any interest therein, claiming compensation before him, has not been registered as such proprietor, he shall report the matter to the Collector of the district for the requisite action under the Land Registration Act."

3. The following clause should be added to Rule 75, at page 47 of the Manual, after the words "Act II (B.C.) of 1882":—

"When a special officer is employed, the monthly statement should be accompanied by a concise account of the kind of work

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which has been engaging his attention principally during the month, the data on which he is calculating, or proposes to calculate, compensation, and any other information of importance. Where a decision affecting rates over a large area, or in a number of cases involving a large amount of compensation, is given by the Civil Court, the grounds on which the Court proceeded should be briefly stated, and any intention to appeal should also be mentioned."

No 2.

THE following additions are made to the note below Rule 56, Chapter I, at page 44 of the Land Acquisition Manual, 1890.

In line 5 after the word "Revenue"—

Similarly, when the amount in deposit is in excess of that expended in the purchase of land required to compensate the holder of any service land, the surplus should be credited to Government under the same head.

In line 6 after the words "No. 77"—

And of 13th February 1892, No. 321.

THE HON'BLE SIR H. L. HARRISON, KT.

No. 3.

CIRCULAR ORDER No. 11 of August 1891 and the note it added to Rule 15, Section III, page 20 of the Certificate Procedure Manual, 1888, are hereby cancelled. The addition made to Rule 4, page 18 of the Manual, by circular order No. 8 of December 1891 correctly explains the law and indicates the proper procedure.

No. 4.

THE instructions contained in the following paragraphs are issued for the information and guidance of District Officers.

2. In an inspection note recorded by the Secretary to the Government of Bengal in the Financial Department on the cess

revaluation of a district, it has been remarked that when returns come in they have to be checked with Register I to see that the tauzi number, amount of revenue, etc., are correctly entered, and that this is done in the presence of the Revalution Deputy Collector as each return is presented. The returns of many estates are brought in by the maliks themselves or by their putwaris, and in the former case any error or discrepancies can thus be corrected at once, instead of sending the papers back to the proprietor, and thus losing much time.

3. The Board think that if this course were strictly prescribed by rule, it might cause the detention of the parties or their agents for days at head-quarters, if they come in great numbers at any time and were all required to stay until their estimates had been checked and corrected in their presence. They, however, desire District Officers to adopt the procedure so far as it is practicable without seriously inconveniencing proprietors or their agents by long detentions.

4. It has also been brought to the Board's notice that in some cases the practice has been adopted of showing in columns 6, 7, and 8 of the existing Cess Register I merely *the section of the Act* under which the valuation has been made, and not the amount of valuation. This is wrong and will be obviated by the use of a new form of Register I which will shortly be prescribed. But in the case of revaluations already in progress, the District Officers concerned are requested to show in these columns the amount of the valuation and the date on which it was completed.

No. 5.

THE following should be inserted as Rule 6B, Section V, Chapter X, page 191 of the Board's Rules, 1888:—

6B. It appeared from a case submitted to the Board that, after the sale of a share of an estate for an arrear of Government revenue, certain individuals petitioned the Collector for entry of their names in the sale proceedings and confirmation of the sale to them producing a registered deed of release under Article 54 of Schedule I of the Stamp Act, executed in their favour by the actual bidder, and alleging that the latter was merely their farzidar

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(or benamidar) and that they themselves were the real purchasers. The share having, however, been knocked down to the so-called farzidar, he only could be recognized as the purchaser by the Government, and any transfer of his title to others should have been made not by a deed of release, but by a conveyance under Article 21 of Schedule I of the Stamp Act, paying a higher duty. The Board believe that transfers of this kind, without the execution of a proper conveyance, are not infrequent, the object being to evade payment of the full stamp duty leviable under the law. District Officers should not therefore in any way recognize as purchasers of estates or shares put up for sale any person but the actual bidder, unless the latter declares on the property being knocked down to him that he was bidding as agent for another, in which case the name of his principal can be recorded in the sale proceedings. Persons whose names are not so declared cannot subsequently be recognized as proprietors of the estate or share sold, except on the production of a deed of conveyance duly executed in their favour by the actual bidder.

No. 6

THE following rules framed by Government under Section 11, proviso (1), of the Land Improvement Loans Act, XIX of 1883, regarding the assessment of the lands reclaimed or improved with the aid of the loans granted under that Act, are to be inserted after Rule 21, Section II, Chapter V, page 83 of the Board's Rules, 1888. They will have effect in temporarily-settled estates:—

21A. *Reclamation of waste land.*—When land is reclaimed from waste with the aid of a loan granted under Act XIX of 1883, and is brought under cultivation, the increase in value derived from the improvement shall not be taken into account in revising the assessment of land revenue on the land until after the expiration of a period of three years, reckoned from the beginning of the harvest first reaped after such reclamation was effected.

21B. *Improvement by irrigation.*—When land assessed at unirrigated rates is improved by irrigation with the aid of a loan granted under Act XIX of 1883, the increase in value derived

from the improvement shall not be taken into account in revising the assessment of land revenue on the land—

(*a*) if the irrigation is provided by the construction of a new masonry well, until after the expiration of twenty years, reckoned from the beginning of the harvest first reaped after such improvement was effected;

(*b*) if the irrigation is provided by the construction of a distributary from a canal, until after the expiration of a period of five years, reckoned as in clause (*a*) of this rule directed; or

(*c*) if the irrigation is provided by any means other than those hereinbefore in clauses (*a*) and (*b*) specified, until after the expiration of a period of ten years, reckoned as in clause (*a*) of this rule directed.

21C. Nothing in these rules shall be deemed to affect the powers of the Board of Revenue or of the Local Government to grant, in special cases, loans under the Act on other terms than are herein provided, or to affect the terms of any special agreement under which any loan under the Act has been or shall be granted, or of any unexpired settlement.

FEBRUARY 1892.

THE HON'BLE SIR H. L. HARRISON, KT.

No. 7.

THE following form is to be substituted for the form of "Register 32.—*Estates held under direct management,*" on page 148 of the Board's Rules, 1888:—

Register 32.—*Estates held under direct management.*

1. Serial number.
2. Name of estate, number on the roll, and whether belonging to Government or private proprietors.
3. Subdivision or thana in which situated.
4. Area.
5. Present demand.
6. Why brought under direct management and when.
7. Date when the estate was last measured.
8. When rents were last settled.
9. By whom collections are made.
10. When removed from direct management and how settled.
11. Remarks.

No. 8.

THE following form of "Register 32A.—*Estates let out in farm*" is hereby prescribed. It is to be inserted on page 148 of the Board's Rules, 1888, below the form of "Register 32.—*Estates held under direct management.*" Forms should be obtained from the Superintendent of Stationery by indent in the usual manner.

Register 32A.—*Estates let out in farm.*

1. Serial number.
2. Name of estate and its number on the revenue-roll.

3. Subdivision or thana in which the estate is situated.

4. Area.

5. Reasons for grant of lease.

6. Term of settlement and date from which it took effect.

7. Gross rental of the estate when farmed.

8. Net demand payable by the farmer—sub-heads Revenue, Malikana.

9. Name of settlement-holder, with father's name and residence.

10. Amount of security given, if any, and its nature and where kept.

11. Date and authority of sanctioning the settlement.

12. Remarks.

2. In Chapter VIII, Section III, page 139 of the same Manual, after "32. Estates held under direct management," add "32A. Estates let out in farm."

No. 9

THE following is substituted for Rule 5, Section II, Chapter X, page 186 of the Board's Rules, 1888:—

Precaution against sale for petty arrears.

5. Collectors should not advertise estates for sale for trifling arrears unless they have reason to suppose that the small balance is being deliberately withheld. In ordinary cases it will suffice to post up in the Collectorate a list of the arrears, with a warning that unless the arrear is paid before, or, at the very latest, at the next kist, the estate will be advertised.

At the same time, if the Collector deems it necessary, in order to correct laxity in payments, this rule should not be read so as to preclude Collectors advertising whenever they think necessary.

If a sale is advertised for petty arrears, Collectors must always enquire carefully into the facts of the arrears, and satisfy themselves that it is not the result of an error in accounts before passing orders for sale.

C. C. STEVENS, ESQ., C.S. REV. CIR FEB. 1892.

No. 10.

THE following amendments of the Government Opium Rules which have received the previous sanction of Government, are circulated for general information. The necessary corrections should be made in the Excise Manual, 1891.

Add to Rule 9 (2), p. 13 of the Excise Manual, 1891—"Foreign opium may also be imported by sea into the Lower Provinces of Bengal for medical purposes."

Substitute the following for the last sentence of Rule 42 (2), page 20 of the Manual—"If declared to be unfit for use, and the quantity confiscated does not exceed one seer, the opium shall be immediately destroyed; but in cases in which the opium seized exceeds that quantity, it shall not be destroyed without further examination by the Superintendent of the Opium Factory at Bankipore."

No. 11.

1. RULE 8, Section XII, page 132 of the Excise Manual, 1891, is hereby cancelled. The Manual should be corrected accordingly.

2. In lines 5 and 6 of Rule 18, Section XXIII, page 175 of the Manual *for* the words—"monthly extracts being forwarded to the *Sadar* Excise office for entry in the district register," *substitute* the following:—

"Prompt intimation of the institution of every such case shall be sent to the Excise Deputy Collector of the district, for entry in Register No. 131, and to enable the Deputy Collector to watch the prosecution, and make sure that it is properly conducted. In important cases it may be advisable that he should personally conduct the prosecution."

3. *Add* the following to Rule 18, Section XIV, page 145 of the Manual:—

"Reports of inspection of spirit depôts should be submitted in Form No. 139 (Appendix A)."

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No. 12.

IN supersession of the form of combined license for the sale of country spirit, rum, and imported liquor, prescribed in paragraph 1 of the Board's Circular No. 1 of October 1891 (36 B of the 6th October 1891, special series), the Board direct the use of the accompanying form. It should be substituted for the one given in Appendix A of the "Excise Manual, 1891," bearing No 138, and referred to in Clause 19, Section II, on page 106 of the Manual.

2. The attention of District Officers is directed to condition IV of the form of license, and they are requested to see that the practice enjoined therein is strictly observed.

FORM No. 138.

[SEE SECTION II, CLAUSE 19.]

License for the retail vend of Spirituous and Fermented Liquors, whether manufactured in this country or imported from abroad.

NOTE.—Counterpart to be signed by the licensee and filed in the Collector's office.

District
No. of license in Register No. 7 (49, "Board's Rules, 1888")
Name of vendor
Locality of vend

Be it known that , resident of mauza pargana , district of , is hereby authorized by the undersigned Collector of to open a shop at for the sale by RETAIL of SPIRITUOUS and FERMENTED LIQUORS MANUFACTURED IN THIS COUNTRY, WHETHER in the ENGLISH or in the NATIVE method, or imported from abroad, from the date of this license to the 31st March 189

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following Articles:—

I.—That he pay to Government in advance a monthly fee of Rs. in the following instalments:—

Two months' fee at the time of engaging to take this license;
One month's „ on the ; and
One „ „ on the first of every succeeding month until the whole of the fees due on the license have been paid.

II.—That all spirituous and fermented liquors sold under this license, when manufactured in this country, whether in the English or in the Native method, be brought from a licensed or a public distillery under pass or purchased from a licensed wholesale dealer, and when imported from abroad, be brought from Calcutta or from other districts under pass or purchased from a licensed wholesale dealer.

III.—That he return the pass to the officer issuing it on the expiry of the time for which it is current.

IV.—That he do not sublet his shop or transfer his license to any other party or allow any person to sell liquor under this license, unless the name of such person be registered for the purpose in the Collector's office, and endorsed by the Excise Deputy Collector on this license.

V.—That he effect his sales of liquors only in the shop for which this license is granted, and that he do not sell liquors in any other place or establish a second shop without a separate license.

VI.—That he sell no liquor of any description to European soldiers.

VII.—That he do not sell to one person, at one time, more than two imperial gallons, or twelve quart bottles of spirits.

VIII.—That he do not receive any wearing-apparel or other goods in barter for liquor.

IX.—That he do not open his shop, or effect sales therein, before sunrise, or keep it open, or effect sales therein, after 8 P.M. in the cold season (16th October to 15th March) and 9 P.M. in the hot season (16th March to 15th October), and that he do not harbour suspicious characters therein.

X.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police officer of any suspected persons who may resort to his shop.

XI.—That he have constantly fixed up at the entrance of his shop a sign-board bearing the following inscription, both in English and the vernacular language of the country:—

(*Names of licensee and of his registered salesman.*)

"Licensed to sell, by retail, spirituous and fermented liquors manufactured in this country or imported from abroad."

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XII.—That he keep up daily a correct account separately for country spirit, rum, and imported liquors in the following form in a printed account book to be purchased at the Collector's office:—

For country spirit.

Day of the month.	Quantity remaining in store from yesterday.			Quantity received this day, and amount of duty paid.				Total quantity to be accounted for.			Quantity sold this day.			Quantity remaining in store at close of the day.			Remarks by official visitor, specifying time, date of visit, and rank of visitor.
				Quantity, and whence received.			Duty.										
	Gals.	Qts.	Pts.	Gals.	Qts.	Pts.	Rs.	Gals.	Qts.	Pts.	Gals.	Qts.	Pts.	Gals.	Qts.	Pts.	

For rum and imported liquors.

Date.	Name of Articles.							
	(a) Balance in hand from yesterday.		(b) Quantity received.		(c) Quantity sold.		(d) Cost price of quantity sold.	(e) Price obtained by sale.
	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.		
							Rs.	Rs.

XIII.—That, in the event of his also holding a *wholesale* license for the vend of spirituous and fermented liquors, he keep the account of sales under each license separate and put up a separate signboard for each.

XIV.—That he at once produce for inspection, on demand of any Excise Officer above the rank of a head-constable or chaprasi, his license and correct accounts, and do not prevent any Excise Officer of whatever grade from entering his shop at any hour of the day or night.

XV.—That, on the requisition of the Collector, he closes his shop on the approach of troops, and keeps it closed as long as he is required so to do.

The infringement of any of the above conditions will subject him to forfeiture of this license and to the penalties prescribed in Sections 59, 60, and 67, Act VII (B.C.) of 1878.

[N.B.—*In addition to the above conditions, licenses in Calcutta should contain the conditions imposed by the Commissioner of Police in the certificate granted under the provisions of Sections* 36 *and* 37 *of Act IV* (*B.C.*) *of* 1866.]

COLLECTORATE OF ;
The 18 . *Collector.*

NOTE.—In the district of Puri and in those portions of the district of Hooghly that are within three miles of foreign territory the limit to retail sale of country liquor is one reputed quart bottle; and in the distillery areas of Hazaribagh, Monghyr, Bhagalpur, and the districts of the Patna Division it is three reputed quart bottles. The necessary correction should be made in the license at the time of issue.

No. 13.

UNDER the orders of Government the following revised rules regarding the cancellation of court-fee stamps are substituted for Rules 1 to 3 of the rules printed at pages 92 and 93 of the Stamp Manual. The attention of all Revenue Officers is drawn to the revised rules:—

Cancellation of stamps.

1. Local officers should direct their particular attention to the provisions of Section 30 of the Court Fees Act, VII of 1870, regarding the cancellation of stamps used under that Act. The personal responsibility of the officer who gives any order to see that the stamp affixed under Act VII of 1870 is punched before he takes action is clear from Section 30 of the Act, and must be enforced. The punch to be used by the receiving court or office must be round. The pieces punched out shall be immediately destroyed, so as to prevent their being fraudulently used.

Second punching by record-keeper.

2. The record-keeper of every court or office shall, when a case is decided and the record consigned to his custody, punch a second hole with a triangular punch in each label distinct from

the first and at the same time note upon the fly-leaf the date of his doing so. The second punching should not remove so much of the stamp as to render it impossible or difficult to ascertain its value or nature.

These directions apply only to adhesive labels used under the Court Fees Act. Impressed stamps used for denoting court-fees need not be cancelled or punched, otherwise than as required by Section 30 of the Court Fees Act.

Cancellation of stamps in copies.

3. The court or office issuing copies, certificates, or other similar documents liable to stamp duty shall, before issue, cancel the labels affixed to them by punching out with a square punch a portion of the label in such a manner as to remove neither the figure-head, nor that part of the label upon which its value is expressed. As an additional precaution, the signature of the officer attesting the document with the date should be written across the label and upon the paper on either side of it, as is frequently done by persons signing stamped receipts. An impression apparently exists that the hole which is punched by the issuing court or office in the stamp label affixed to copies, certificates, &c., under the order cited in the preceding paragraph does away with the necessity for cancellation by punching out the figure-head under Section 30 of the Act by the court or office in which the copy or certificate, &c., may be produced or filed, but this view is incorrect, and it will be readily understood that the orders in question cannot override the express provisions of the Act.

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THE HON'BLE SIR H. L. HARRISON, KT.

No. 1.

UNDER instructions from the Government, the following form being the High Court's form of Register of Processes, is substituted for the form of "Register 43—Processes" in Section IV, Chapter VIII, page 151 of the Board's Rules, 1888 :—

1. Serial number of process.
2. Nature of process.
3. Court from which the process is issued.
4. Number and year of case, and nature of case.
5. Name of person on whom to be served.
6. Place and distance from Court.
7. Number of duplicate processes accompanying the original.
8. Date of deposit of talabana.
9. Date of receipt by Nazir.
10. Date of delivery to peon.
11. Name of peon.
12. Number of days allowed for service.
13. Date of actual service.
14. Date of return to Nazir.
15. Date of return to office.
16. Signature of Clerk of the Court.
17. Remarks.

Column 2 of the form superseded is "Name of applicant for service or execution," and whatever used to be entered in that column can be written in column 3 of the form now prescribed, and column 4 can be filled up, if necessary. There is no column to show the amount of process fees levied or received, but this information is available from the Board's Register 58—"Daily Register of Court-fees realized."

No. 2.

THE following should be substituted for the last sentence of Rule 7, Section V, Chapter X, page 191 of the Board's Rules, 1888 :—

"The proclamation under Section 28 notifying the transfer of an estate by sale under the Act and the notice prescribed by Section 32 when a sale is reversed, must be issued free of charge."

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No. 3.

THE form of Register D of Intermediate Mutation, under Act VII (B.C.) of 1876, being under revision, no more indents for the existing forms should be made by the District Officers, unless the forms are indispensably necessary for the registers already in use.

No. 4.

THE following revised rules regarding fly-leaf are substituted for Rules 4 and 5, Section IV of the Records Manual, 1888:—

"4. A fly-leaf is to be annexed to each case. On it the description of every paper filed in the case should be entered. These entries are to be made daily by the responsible officer, as the papers are filed and in the order in which they are filed. This fly-leaf must never be changed, and the writing of it must not be deferred till the case is ready for transfer to the record-room. Before being transferred the description of each paper on it should be marked with the letter designating the file in which it is to be placed under Rule 1; and at the bottom of the fly-leaf the papers under each class, A, B, and C, will be noted by their serial numbers, as in this example—

A.	B.	C.
1	3	4
2	6	8
5	7	9
	11	10

"5. The fly-leaf will be printed on stout paper. It will be permanently kept, and will at once indicate in which file any required paper is to be found or that it has been destroyed."

No. 5.

THE Board have been asked whether the words "do not" in instruction 2(*a*) at the top of Register 27 (Petitions), page 147 of

the Board's Rules, apply also to instruction 2 (*b*), *i.e.*, whether the instructions should not run thus—

This register is restricted to petitions which *do not*—

(*a*) initiate any case;

(*b*) refer to a case already instituted.

This interpretation of the heading would be wrong. The present instructions are correct. The first petition which initiates a case is to be entered in the register for such cases, *e.g.*, partitions, refunds of deposits, &c. Subsequent petitions relating to the case cannot and need not be entered in that register, and being petitions they should be entered in Register 27—"The Register of Petitions."

No. 6.

A SHARE of an estate fell into arrear and was advertised for sale. On the date of sale there was no bidder, and in accordance with Section 14 of Act XI of 1859, notices were served on the other co-sharers, informing them that they might, within ten days, purchase the share in arrear by paying up the whole arrear due from it. Advantage was not taken of this provision of the law, and the whole estate was accordingly put up for sale. In the meantime, the estate had again defaulted on account of the subsequent kist. Doubts appear to have been felt in the Collector's office as to whether this arrear was or was not to be added to the former arrear and the estate sold for both; and after the sale the question arose whether the second arrear should be realized from the auction-purchaser or should be deducted from the surplus proceeds of the sale. The confusion was due in the first instance to the delay in dealing with the estate for the arrear of the first kist. It is a sound principle that proceedings in connection with the sale of estates of arrears of one kist should all be concluded before another kist day has come round. If this is not observed, confusion, such as happened in the case here mentioned, may recur.

2. In some districts, where the number of estates and of defaults is large, it may not always be possible to fix the sale day for the

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arrears of one kists before the date of the next kist. But as a general rule care should be taken that the proceedings for one kist do not overlap another, and no time should be lost in preparing the list of estates in arrear so as to permit of the requisite notifications being got ready and issued for the sale on some date before that of the next kist. In the event of a second arrear occurring before the estate has been sold for the first kist in arrear, the sale should take place for the first kist only, intending purchasers being warned that they will be required to pay the amount already in arrear for the second kist, but informed at the same time that they will receive possession with effect from the date of the first kist.

No. 7.

THE following revised rule is substituted for Rule 5A in Chapter VIII, page 55 of the Land Registration Manual, 1889 :—

"5A. The Land Registration Deputy Collector should in each case of mutation circulate in succession to the Road Cess Deputy Collector and the officer in charge of the zamindari dák cess a copy of the order prescribed at page 80 of the Manual. These officers will have their registers corrected accordingly, and after certifying on the order that this has been done, will return it to the Land Registration Deputy Collector to be filed with the mutation record. In districts, however, in which estates paying a revenue under Rs. 50 annually are exempted, notice of mutation need only be sent to the Zamindari Dák Cess office for estates paying a revenue above Rs. 50 per annum."

2. In the name and heading of the form "Order to Record-keeper and Road Cess Deputy Collector" on pages 58 and 80, respectively, of the Manual, *add* "and officer in charge of the zamindari dák cess."

No. 8.

IN compliance with the desire of Government the Board have, after obtaining the opinions of Collectors of districts where the number of Government estates is large, considered whether a

revision of the forms of registers prescribed in Appendix A, Chapter III of the Board's Rules, 1888, in necessary. It appears to them that the existing forms are suitable, slight alterations being, however, required in two.

2. In register No. 8—Pass-book—the second half relating to disbursements is not needed. It is hereby cancelled. The first half only will be printed in future.

3. Register No. 2—Jama-Wasil-Baki—has not hitherto been used everywhere, under the impression that it is too cumbrous and complicated for the subordinate tahsil officers. If the form is carefully examined, however, it will be found to be quite simple, being substantially an adaptation of the form used by the zamindars of private estates. It is only necessary that plain instructions should be given as to the mode of making the entries, and these are now furnished at foot of the specimen page annexed. The headings have also been slighty modified in the direction of greater simplicity, and provision has been made for noting alterations of area and rent as well as mutations of holdings. The register will, in future, be printed in this modified form, which is to be substituted for that on page 42 of the Board's Rules, 1888.

At the beginning of each register a copy of the specimen page annexed should be inserted for reference by the officer keeping the register. The other pages will not have the instructions and notes printed on them. With these specimen entries and the instructions and notes for their guidance, the Board consider that no difficulty should be experienced in getting the register properly maintained by the subordinate establishments for all estates in future. The Deputy Collector or other superior officer in charge of Government estates should see that all the subordinates learn to use the form, and in future it must be introduced everywhere.

4. Copies of the forms should be obtained from the Superintendent of Stationery by indent in the usual manner.

No. 2.

Jama-Wasil-Baki of each Raiyat of Khas Mehal *for the year* 18

No.
Name of raiyat
Residence
Mauza

	Rs.	A.	P.
Annual rent	14	0	0
Road cess and Public Works cess ..	0	7	0
Total ...	14	7	0

* Area of holding 14 Bs.

Dates.	Rent.			Road and Public Works cesses.		
	Rs.	A.	P.	Rs	A.	P.
1st April	7	0	0	0	3	6
1st October	3	8	0	0	1	9
1st January	3	8	0	0	1	9

Detail of mutations and alterations of area and rent during the year, if any. (*See* instructions.)†

Collections.		Instalments	Description of items.	Rent due, *i.e.*, arrears of previous years and current rent.						Road and Public Works cesses, *i.e.*, arrears of previous years and current demand.						Remarks.
Date.	No. of counterfoil receipt.			18 .	18 .	18 .	18 .	Total arrears.	Current	18 .	18 .	18 .	18 .	Total arrears.	Current.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			Arrears of previous years ...	...	...	.	Rs. A. P. 4 0 0	Rs. A. P. 4 0 0	Rs. A. P.	...	...	...	Rs. A. P. 0 4 0	Rs. A. P 0 4 0	Rs. A. P.	
		1st April ...	Demand ...	.	...	..	. .	...	7 0 0	.	...	...		...	0 3 6	
				...	..	...	4 0 0	4 0 0	7 0 0	...	...	...	0 4 0	0 4 0	0 3 6	
10th April ...	120	.....	Payment .	...	...	...	1 0 0	1 0 0	5 0 0	...	.	...	0 4 0	0 4 0	0 2 0	
				...	..	..	3 0 0	3 0 0	2 0 0	...	...	..	...	. .	0 1 6	
		1st October	Demand ...	...	..	...	. .	...	3 8 0	...	...			...	0 1 9	
				...	...	.	3 0 0	3 0 0	5 8 0	...	...	...	..	...	0 3 3	
15th October	10	.....	Payment ..	...	...	...	2 0 0	2 0 0	5 8 0	...	.	. .	. .	...	0 3 3	
				..	...	...	1 0 0	1 0 0	...	...		...	...	...		
30th October	....	.....	Remission ...	...	...	...	1 0 0	1 0 0	.	.	. .	...	...	...	...	
				...	...	...	...	...	...	...	..	...	...	..	...	

NOTE.—The specimen entries above show how the columns are to be filled up. First, the arrears of previous years are shown, then the demand of the first kist and then the total is struck. If payments are made before the next kist, they are entered and the balance still due is struck. If not, the demand of the next kist is entered and the total struck. Then any payment is entered and the balance struck, and so on. The principle is to show regularly up to date, by adding every new demand and subtracting every amount paid (or remitted), the actual amount outstanding against the tenant. In the first two columns are to be entered the date and number of counterfoil receipts against payments, and the date against remissions, shown in column 4.

* Where *bhaoli* cultivation prevails, mention in a note at the bottom of the page how much of the area was cultivated *bhaoli* with each kind of crop, the rent payable for each such crop, the total *bhaoli* rent of the year, and the equivalent in cash.

† In case of transfer enter here the name and residence of the new tenant, the mode of transfer, whether by sale, inheritance, &c., and the date on which it took effect. If a portion only of the holding was transferred, enter also the area, the rent of that area, and the number of the new tenant in this register. A new page must at once be given in this register to the new tenant of the portion which has changed hands, with particulars of the rent and cess payable by him, and his account will be kept on that page. The old tenant will then continue to be liable for the rent of the portion of the holding remaining in his possession, and entries regarding him will continue to be made in his own page.

If in consequence of any enquiry made during the year, any alteration is found in the area of the holding and the tenant is made liable for a higher or lower rent

C. C. STEVENS, ESQ., C.S. REV. CIR. MAR. 1892.

No. 9.

DISTRICT OFFICERS are informed that Board's Stamp Form No. 12 has been revised, and copies may be obtained by indenting on the Superintendent of Stationery, Calcutta.

No. 10.

THE words "and defaced" in line 5 of Rule 8 on page 115 of the Stamp Manual are expunged.

No. 11.

IN Clause 5 (G), Section XVI, on page 147 of the "Excise Manual, 1891," after the word "license" in line 2 *insert* the following :—

"Each metal still shall have its liquid capacity in gallons, and its number on the district roll engraved or cut with a cold chisel on the rim of the mouth or on the neck with the addition of a broad arrow. It shall be the duty of the inspecting officers to have these marks made, and at least twice during the year to test the actual capacity, and see that no change has been made. The number of each marked metal still and its liquid capacity shall be entered in Register No. 7, on page 190 of the 'Excise Manual, 1891.' This entry will be provided for in the revised form of the register. All inspecting officers shall be supplied with gallon measures for the purpose of testing capacity.

After Clause 5 (N) of the aforesaid section on page 148 of the Manual, *insert* the following :—

A separate shed shall be set apart in every outstill for fermenting vessels. They shall be arranged in rows, and a ticke made of tin shall be attached to the neck of each, showing its liquid capacity in gallons and the number it bears in the row. A signboard shall be hung from the principal wall of the shed on which is to be pasted a piece of paper showing the number of vats in each row, the liquid capacity of each vat, and the total capacity of the vats used. It is the duty of inspecting officers to see that

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this is done, and to test the actual capacity of at least ten per cent. of the vats on every visit. Should any discrepancy be found, the capacity of all the vats must be tested.

After the word "measurement" in question No. 7 of the Form No. 58, on page 264 of the Manual, *insert* the words "made on this day."

MARCH 1892.

THE HON'BLE SIR H. L. HARRISON, KT.

No. 12.

THE following form is to be substituted for the form of "Register 1—*Estates under settlement*," on page 141 of the Board's Rules, 1888:—

Register I.—Estates under settlement.

1. Consecutive number and number in the previous register, if any.

2. Name and description of estate and number on the revenue-roll.

3. Names of mauzas comprised in the estate.

4. Area in acres according to the last settlement.

5. Assessment under the last settlement.

6. Date of expiry of the last settlement.

7. Date of issue of notice to zamindar, farmer, &c., under Rule 3, Chapter XI of the Settlement Manual, 1888, for revision of settlement.

8. Date of order for settlement. Act or Regulation under which proceedings are taken.

9. Date of commencement of proceedings.

10. Date on which demarcation of village boundaries was—Subheads—Begun—Completed.

11. Date on which survey of boundaries was—Subheads—Begun—Completed.

12. Date on which measurement of fields was—Subheads—Begun—Completed.

13. Date on which testing of measurement was—Subheads—Begun—Completed.

14. Date of acceptance of measurement.
15. Date of receipt of records from the Survey Department.
16. Date of completion of writing up of the record or khasra (khanapuri).
17. Date of fixing of rent, whether determination of existing rents or fixing fair rents.
18. Assessment at present settlement.
19. Nature of settlement, *i.e.*, whether proprietary, farming, &c., and name of person with whom made.
20. Term of settlement, with date from which it takes effect.
21. Total area in acres according to present settlement.
22. Unassessed area in acres.
23. Date of submission of proceedings to Collector or other authority.
24. Authority confirming settelement and date of confirmation.
25. Remarks.

No. 13.

THE following is to be inserted as Rule 2B, Section IV, Chapter III, page 33 of the Board's Rules, 1888 :—

2B. The following letter from the Government of India in the Department of Finance and Commerce, No. 848, dated Calcutta, 29th February 1892, to the Government of Bombay, is reproduced for general information :—

I AM directed to acknowledge the receipt of your letter No. 8509, dated the 9th December 1891, enquiring whether it is intended that the condition prescribed by paragraph 2 of the Resolution in this Department No. 4374, dated the 23rd October 1891, is to be insisted upon in all cases in which land is transferred to local bodies, or whether it is to be enforced only in those cases in which the transfer is made on terms favourable to the grantees.

2. I am to state that in cases in which the land is sold to a local body for its full market value as a business transaction, and no concession to the local body is involved in the transfer, the condition prescribed in the Resolution of the 23rd October 1891 need not be insisted upon. The Government of India has, however, no objection to the Local Government imposing the condition if considered desirable, and if the local body is willing to take the land subject to such a condition.

No. 14. REV. CIR. MAR. 1892.

THE following alterations and additions are to be made in the Inspection Manual, 1891.

2. In continuation of paragraph 4 of the preface *insert* the following:—

"The remarks of the inspecting officer should be recorded in Register No. 26.

3. PART I.—2. *Land Registration, page* 3.—Before the word registers' *insert* the following:—

"*General.*

1. Are the methods for improving land registration prescribed in Chapter V, page 45 of the Land Registration Manual, 1889, duly observed, and with what result?

2. Are mutations duly notified to the Road Cess Department and to the Record-keeper? How is this done? (*Vide* Rule 5, Chapter VIII, page 55, and form of order to the Record-keeper and Road Cess Head Clerk, page 80 of the Land Rsgistration Manual.)"

Substitute "column 8" for "column 7" in question 11.

4. 3.—*Moonshkihana. General.*—After question 9 *insert* the following as questions 10-13:—

10. Are order sheets kept in all revenue cases as prescribed in the Board's Circular Order No. 14 of May 1890?

11. Are the rules at pages 11, 13, 16, and 45 of the Revenue Officers' Manual, regarding the transfer of ministerial officers, duly observed?

12. Are the rules as to filling up vacancies and employing apprentices at pages 43 and 71 of that Manual also observed?

13. Do Muhammadans get their fair share of appointments (*vide* Government Resolutions dated the 8th October 1886 and 30th August 1888)"?

Register 10, *page* 6.—*Omit* all the questions, and *substitute*—*vide* Certificate Procedure, page 26.

Add the following on page 26 before the questions for Ward's and Attached Estates, and change the number against that heading from 10 to 11.

REV. CIR. MAR. 1892.

10.—CERTIFICATE PROCEDURE.

1. Are registers 9, 10, and 11 properly kept up?

2. Are registers 9 and 10 compared monthly?

3. What is the number of certificates filed during the past *twelve months, the number brought over as pending at the commencement of the period, and the total number for disposal* during the twelve months? How many have been disposed of? What is the cause of large arrears, if any?

4. Are the orders as to requisitions under (2) and (3) of Rule 3A, Section 5, page 27 of the Manual, carefully observed?

5. Is care taken that Register 11 is not kept up by the Nazir, or in his office? Is his signature always taken as processes are made over to him and returned by him after service? (Rule 4, Section 5, page 27 of the Manual.)

6. Are the rules as to the affixing of stamps to the following documents observed?:—

(*a*) Petitions under Section 12 or other petitions presented in course of the trial of a case (*vide* note to Section 12 of Act VII (B.C.) of 1880, page 7 of the Manual).

(*b*) Memorandum appeal from the orders passed by a Certificate Deputy Collector in regard to certificates filed for arrears of rent (note 2 to Section 16 of the Act at page 8 of the Manual).

(*c*) Reports to Collectors by Managers under the Court of Wards of realizations effected under a certificate (Rule 19, page 20 of the Manual).

(*d*) Certificates of sale granted to the purchaser of any property sold by public auction by a Civil or Revenue Court or Collector or other Revenue Officer (Rule 7, page 26 of the Manual).

7. Are Managers under the Court of Wards required to pay the fee mentioned in Section 21, Act VII (B.C.) of 1880, when they have occasion to inspect a certificate register?

8. Have all Subdivisional Officers been vested with powers under Section 4 (*c*) of Act VII (B.C.) of 1880 as ordered in the Board's No. 753A, dated 19th July 1888? If not, why?

9. Do Requiring Officers make their requisitions to the Certificate Officer in proper form and without undue delay?

10. Is there any undue delay on the part of the Certificate Officer in making certificates?

11. Are requisitions to the Collector to make certificates in *cases of refusal of the Certificate Officer to do so of frequent occurrence?*

12. Is there any undue delay in the disposal of petitions of objection?

13. Is immoveable property, which becomes attached by the service of the notice under Section 10, again attached by separate process before sale? If so, why? (See Rule 1, Section 3, page 17 of the Manual.)

14. Is care taken to secure the proper service of notices under Section 10 of Act VII (B.C.) of 1880?

15. Are certificates borne on the pending files and registers till legally set aside, fully satisfied, or barred by limitation? Are costs and interest recovered before the certificate is considered as fully discharged?

16. Is care taken to exclude from certificates interest falling due after they have been made?

17. Are costs ever awarded to successful objectors, and if so why?

18. In how many cases have excessive costs been remitted under Rule 5A, page 18 of the Manual?

19. Is the making of certificates postponed in the cases referred to in Rule 5B?

20. Do Collectors take measures to clear their registers by striking pending certificates off the file as contemplated by Rule 6, page 18 of the Manual?

21. Is the procedure laid down for the recovery of demands from debtors who reside in districts other than that of which the Collector has made the certificate carefully observed?

22. Does each Collector actually executing a process defray the cost of such service, crediting in his own district the recoveries on account of such costs?

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23. Are such sums as are realised under Act VII (B.C.) of 1880, to be transmitted to other districts sent by remittance transfer receipts free of premium?

24. Are all costs, that is, the value of court-fee stamps affixed to the applications for certificates and any sums advanced for costs in Court of Wards' cases, recovered, together with the demand for which the certificate is made?

25. Is the rule that court-fee stamps are to be affixed to the application for issue of process and not to the processes themselves carefully observed?

26. In the case of certificates for the recovery of rents due to Wards' estates, are Managers reminded when they fail to push on cases?

27. Is the law as to limitation in the case of applications for the execution of certificates on account of Wards' and Government estates as explained in Rule 4, page 18 of the Manual, acted up to?

28. Is any pecuniary burden ever thrown on Government in the recovery of rent arrears in Wards' estates, and, if so, why?

29. Do Managers invariably report to the Collector all payments made to them or with their consent in satisfaction of a certificate?

30. Is the procedure laid down in Rule 20, Section III, page 21 of the Manual, for the recovery of cess from joint-holders of estates, observed?

31. Are post-card notices issued, and is due care taken not to file certificates in doubtful cases (*vide* Rules 21 and 22, Section III, page 21 of the Manual)?

32. Is care taken not to issue or, if issued, to set aside certificates when questions of right or title are concerned?

33. In Wards' cases is care taken not to file certificates in any cases in which the claim is open to reasonable question?

34. When the execution of instalment bonds by debtors to Government or to Wards' estates is permitted, is care always taken to add to such documents a written agreement bringing them under the provisions of clause 8, Section 7 of Act VII (B.C.) of 1880, and by registration?

35. Do Requiring Officers and Certificate Officers mutually bring to notice delays in different stages of the proceedings and aid each other in the prompt disposal of certificate cases?

36. Are certificate cases divided into heads with a separate register for each and a residuary head of Miscellaneous?

37. Are the cases of each head dealt with group by group in the order of institution, or are the files arranged according to the stage reached?

38. Is an order sheet attached to each certificate case and carefully written up (*vide* paragraph 5 of the Board's Circular Order No. 7 of December 1891)?

39. Do Certificate Officers inspect at least once a week the work in the hands of each muharrir, and satisfy themselves that no delay is allowed at any stage?

40. Are final orders passed without delay in cases ready for disposal, and are such cases at once removed from the pending bundles?

41. Are post-card notices given to the parties concerned of the cancellation of certificates which were made by mistake?

42. Is the procedure laid down in Rule 1, Section 4, page 22 of the Manual, strictly observed?

43. Are the rules of the High Court in respect of the attachment of moveable property and amount of deposit to be made by a decree-holder purchasing with the leave of the Court, and the rules of the Lieutenant-Governor of Bengal for the maintenance and custody of live-stock and other moveable property above the value of twenty rupees while under attachment observed, so far as they are applicable, in proceedings taken for enforcing certificates?

44. Are sales of immoveable property of frequent occurrence? If so, why?

45. Do the Civil Courts notify to the Collector of the district all orders for the attachment of estates and shares? Is failure to do so brought to the notice of the District Judge by the Collector? (See Rule 8, Section 4, page 26 of the Manual.)

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Register 27, *page* 9.—*Substitute* the following for question 1:—

1. Have all petitions been entered in this register in accordance with the instructions given at the top of it?

After question 2 *insert* the following as question 3:—

3. Are petitions taken as laid down in Rules 1 and 2, Section IX, page 135 of the Board's Rules?

Register 45, *page* 11.—After question 2 *insert* the following as question 3:—

3. Is the register revised every year as prescribed by Rule 16, Section XV, page 45 of the Revenue Officers' Manual?

Miscellaneous Registers, pages 11-12.—At the end of the questions for the Register of Pauper Suits *insert* the following:—

Files of powers-of-attorney.

1. Are they duly maintained, as prescribed in Rule 4, Section XXIX, page 66 of the Revenue Officers' Manual?

At the end of the questions under the Register of Civil Suits in page 12 *insert* the following:—

Register 1*A* (*Of notices of transfers of tenures or raiyati holdings at fixed rates under sections* 12, 13, 14, 15, *and* 18 (*a*) *of the Bengal Tenancy Act*, 1885)—

1. Is the register properly kept up and regularly examined by the Sheristadar?

5. 4-*Nazir's office and Malkhana, pages* 12-13.—*Substitute* the word "processes" for "process" in question 11.

At the end of question 12 *add* the words:—"If unexpended, are the amounts held in deposit (as ordered by the Accountant-General)?"

After question 33 *insert* the following as questions 34 and 35:—

34. Is Register I of receipt and disposal of fees under Sections 12, 13, 15 and 18 (*a*) of the Bengal Tenancy Act, 1885, properly kept up by the Nazir and written up to date? Does the Deputy Collector regularly examine the register?

35. Is a monthly agreement made of Bengal Tenancy Act fees in Nazir's cash-book as directed in the Board's Circular No. 1 of November 1890?

55. *Partition or Butwara, page* 15.—After question 43 *insert* the following as question 44:—

44. Are new estates created by partition regularly entered in Part I of General Register A and the Revenue-roll?

6. 6—*Records*—(*a*) *English office, page* 15.—In questions 10 and 12 for "Registers I and II" *substitute* "Registers 60 and 61," respectively.

After question 26 *insert* the following as questions 27 and 28:—

27. When was the quinquennial and annual destruction of papers made under Rules 7 and 8, Section VI, page 13 of the Records Manual?

28. Does the Collector correspond with his subordinates by means of an order or reference book and not by formal letters (*vide* Government Circular No. 1622J, dated 10th April 1891, and Rule 16, Section XXI, page 52 of the Revenue Officers' Manual)?

(*c*) *Library, page* 16.—After question 13 *insert* the following as questions 14 and 15:—

14. Have the Indian Law Reports, Calcutta, and Vernacular Gazettes, and Quarterly Civil Lists been dealt with as ordered in Section XXVIII, page 66 of the Revenue Officers' Manual? (Board's Circular Orders Nos. 12 of June 1890 and 2 of May 1890).

15. Have any steps been taken to get rid of useless and obsolete books from the library (Records Manual, page 13), where space is needed for other books?"

(*d*) *Mohafizkhana.*—For question 27 *substitute*—

Is a fly-leaf attached to each record, and filled up according to Rule 4, Section IV of the Records Manual?

For form No. "41" in question 12, *substitute* "63."

At the end of question 44 *add* the following:—

Are they made on tracing cloth under Rule 23A, Section VIII, page 20 of the Records Manual? (Board's Circular Order No. 8 of June 1890).

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For questions 55 to 59 *substitute* the following:—

55. Are all the court-fee stamps contained in the record properly punched as required by Section 30 of the Court Fees Act? Is the punch used for this purpose round?

56. Are they punched a second time at the record-room with a triangular punch?

57. Are the dates of punching by the record-keeper duly recorded upon the fly-leaf?

58. Are the punched-out pieces regularly burnt or otherwise destroyed?

59. Are the labels affixed to copies, certificates, or other similar documents liable to be stamped under the Court-fees Act, cancelled by punching out with a square punch a portion of the label in such a manner as to remove neither the figure-head nor that part of the label upon which its value is expressed, and as an additional precaution is the signature of the officer attesting the document with the date written across the label and upon the paper on either side of it?

60. Is occasional inspection of records made at least once a quarter by heads of offices, in order to ascertain that the stamps have been properly punched and have not been removed?

The numbers 60, 61, and 62 attached to the succeeding questions in the Manual should be corrected to 61, 62, and 63 respectively.

After question 63 *insert* the following as questions 64 and 65:—

64. Are disposal of cases from the Moonshikhana handed over monthly to the record-room within the first ten days of each month (Circular Order No. 14 of November 1891)?

65. Does the Collector examine regularly Register 41B and see that the records received are duly entered in the Register by the Record-keeper, and promptly dealt with?

7. *Road Cess, Register I, page* 19.—*Strike out* question 2, which has become obsolete on account of the Road Cess registers being now thánawari instead of parganawari.

Register III, page 20.—After question 23 *insert* the following as question 23A :—

23A. Is care taken not to impose fines so heavy that the parties cannot possibly pay them?

General and Miscellaneous, page 24.

After question 100 *insert* the following as question 101 :—

101. Are the provisions of the Board's Circular Order No. 7 of March 1891 fully observed?

8. 10. *Wards' and Attached Estates—Collector's office, page* 27.—After question 27 *add* the following as question 28 :—

28. Is the audit and check prescribed by the Board's Circular Order No. 4 of June 1891 carried out?

PART II. 3. *Stamps, page* 48. Omit the word "annual" in question 2.

PART II. 3. *Stamps, page* 49.—Substitute the following for questions 7 and 8 :—7. Do the vendors keep a register of sales as required by the rules? Is the register regularly inspected and the store of stamps in their possession examined by the stamp officer?

8. Are the *ex-officio* vendor's accounts inspected daily by the officer in charge of the treasury (rule 16, page 98)? Are the instructions contained in rule 15, page 97 of the Stamp Manual, observed in replenishing the *ex-officio* vendor's stock of stamps?

Add the following to question 14 :—

Are the indents received from subdivisional officers prepared in accordance with the instructions given in rules 8 and 29 printed on pages 96 and 100 of the Stamp Manual, respectively.

9. After question 23 *insert* the following as questions 24-29 :—

24. Are rewards paid in stamp cases?

25. What facilities are given for the sale of one-anna receipt stamps, and what steps are taken to ensure their use?

26. Has a Deputy Collector been appointed as stamp officer (Stamp Manual, page 114)?

27. Is a quarterly inspection of records made? And by the Registration Department (Stamp Manual, page 115)?

28. Does the record-keeper carefully examine all records received by him (Stamp Manual, page 115)?

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29. Are applications for refund or renewal disposed of without delay? What are the chief causes of delay?

10. *Insert* the following questions for the registers mentioned below in their respective places in the Inspection Manual, 1891:—

REGISTER 9.

(*Requisitions for Certificates under the Public Demands Recovery Act VII (B.C.) of* 1880.)

1. Are all entries prescribed duly made?

REGISTER 11.

(*Processes made over to the Nazir for service, and orders issued to him for execution in connection with certificates filed.*)

1. Is the register properly kept up?

REGISTER 16.

Applications for Waste Lands.

1. How many applications have been received?
2. Have they all been attended to?
3. Have the entries relating to area, local divisions, &c., been made in accordance with the particulars given in the applications?
4. Have the survey fees and value of timber on the land been fully paid?

REGISTERS 17 AND 18.

(*Notices of enhancement and relinquishment.*)

1. How many notices have there been since the last inspection?
2. Have they been properly served?

REGISTERS 21 AND 22.

Land Improvement advances and advances under the Agriculturists Loans Act.)

1. Have the applications for loans been presented in the prescribed form?
2. Has proper security been taken from the applicants for the repayment of the loans?

3. Has proper discretion been exercised in granting applications?

4. Have local enquiries been instituted for the purpose of ascertaining the status of the applicant and his security and other particulars?

5. Have the amounts applied for, sanctioned, and actually advanced been entered in this register?

6. Is the nature of the work for which advance was made duly entered?

7. Are the instalments in which the loan is repayable, with interest, noted?

8. What steps have been taken for the recovery of balances of instalments and interest in arrears?

REGISTER 23.

(Of under-tenures sold under Act VIII (B.C.) of 1865.)

1. What number of tenures brought to sale during the past twelve months?

2. Was notice served as required by sections 4 and 5?

3. Has any sale been stopped on account of payment made?

4. Have certificate and possession been given to purchaser?

5. Have proceeds of sale been appropriated as required by section 12?

REGISTER 33.

(Dependent tenures in Government estates.)

1. Are the names and description of the tenures entered in the register?

2. Has the rent demand been properly entered?

3. Is the order under which the tenure was created or acknowledged noted?

4. Are changes of tenants duly recorded?

REGISTER 41A.

(Of records of cases not connected with any estate.)

1. Are the records properly arranged and classified before they are made over to the record-keeper?

2. Up to what year have they been destroyed?

REGISTER 57.

(*Of all registers to be preserved permanently.*)

1. Is a single register kept for all departments, each department having a separate section of it, and the requisite entries being made in that section, when necessary, by the Ministerial Officer at the head of the Department—*vide* Rule 12, Section II of the Records Manual, 1888.

2. Are the entries in columns 8 to 12 made by the record-keeper?

REGISTER 64.

(*Of territorial and political pensions.*)

1. Are the permanent-payable orders carefully kept in office?

2. Is it accurately noted in each case whether the pension is for life, hereditary, or perpetual and transferable?

3. Have the pensions been drawn regularly?

4. Has entry been properly made on each occasion?

5. Whenever a delay of more than six months has occurred in drawing a pension, was the permanent-payable order forwarded to the Accountant-General?

6. Has the date of decease of any pensioner been noted?

REGISTER 65.

(*Of the names of maliks receiving malikana in cash.*)

1. Has the interest of each malik been carefully entered in the register?

2. Has the amount of malikana been properly distributed?

3. Do the maliks regularly draw their shares?

REGISTER 66.

(*Of mutations regarding malikana from to*

1. Are all mutations properly noted?

REGISTER 67.

(*Of particulars of newly-formed islands.*)

1. Have all newly-formed islands belonging to the Government been entered in the register?

2. Are enquiries made from time to time as to the fitness of the unsettled islands for settlement?

REGISTERS 1 TO 16.

(*Of rent-law suits and applications.*)

1. Number of cases in these registers.
2. How many disposed of and how many pending?
3. What are arrears, if any, due to?

REGISTER 17.

(*Notices of deposit.*)

1. For how many cases have deposits of rent been made?
2. Is there an increase during the past twelve months? If so, why?
3. Any amount withdrawn?

REGISTER 18.

(*Cases of Execution of decrees under Act X of 1859*).

1. How many cases instituted?
2. In how many was objection made?
3. How many are pending, and has there been unusual delay in any case?

C. C. STEVENS, ESQ.

No. 15.

THE following corrections sanctioned by Government should be made in the Government Opium Rules reprinted in the Opium Manual, 1891:—

Add to rule 9 (2), Chapter III, page 21 of the Opium Manual, 1891, Part I,—"Foreign opium may also be imported by sea into the Lower Provinces of Bengal for medical purposes."

Substitute the following for the last sentence of Rule 42 (2), Chapter III, page 26 of the Opium Manual, Part I:—

"If declared to be unfit for use, and the quantity confiscated does not exceed one seer, the opium shall be immediately destroyed; but in cases in which the opium seized exceeds that quantity, it shall not be destroyed without further examination by the Superintendent of the Opium Factory at Bankipore."

APRIL 1892.

THE HON'BLE SIR H. L. HARRISON, KT.

ERRATUM.

IN the Board's instruction under Rule 25, Chapter VI of the Rules under the Bengal Tenancy Act in Appendix A of "The Settlement Manual, 1888," for the words "decide a dispute" read "hear and consider an objection."

No. 1.

THE attention of all Revenue and Certificate Officers is drawn to section 9(*b*), Act VII (B.C.) of 1880, which requires that the notice of demand, given in form No. 3 of the second schedule of that Act, by a Manager under the Court of Wards shall be verified by such Manager in accordance with the provisions of the Code of Civil Procedure as to the verification of plaints. The Board believe that this provision of law has not always been observed, and they direct that it may be strictly complied with in future.

No. 2.

THE following alterations are to be made in the Wards Manual, 1888:—

Section IX, page 72. *Registers to be kept in the Manager's Office.* To the title of Register No. 19 *add* after the word "appeal" the words "and decrees against the estate." To the title of Register No. 20 *add* after the word "Estate" the words "realised and outstanding." *Strike out* Register No. "21, Decrees against the estate."

2. In the note to Registers to be kept in the Manager's office in Appendix V, *add* after "Registers Nos. 19" the word "and," and *strike out* the word and figures "and 21."

REV. CIR.
APRIL 1892.

No. 3.

IN continuation of Circular Order No. 9 of September 1891, the following alterations and additions are to be made in the Wards' Manual, 1888 :—

1. After rule 8 (*kk*) in Section I, page 36, *add* the following new clause :—

(*kkk*) to Commissioners and Collectors, respectively, under section 20, to appoint Managers and Guardians on the salaries specified in Section VIII(*a*), rule 3, and to fine, suspend, and dismiss these officers in accordance with rule 5 in the same Section.

2. *Strike out* from rule 4, Section VIII (*a*), page 54, the addition made to it by Circular Order No. 8 of September 1890.

3. *Add* the following as rule 1 to Section VIII (*d*), page 63 :—

1. Rules 3 to 5 in Section VIII(*a*), in regard to the appointment, nomination, suspension, &c., by Collectors and Commissioners, respectively, of officers on duly sanctioned establishments, apply to Managers and Guardians. Nominations to posts of Managers, Assistant or Sub-Managers are to be accompanied by a statement of the landed property owned by the nominee in the following form :—

Name of nominee.	Description of the locality, such as district, subdivision, thana, mauza, &c., where the landed property lies.	The extent and interest owned.	Annual value.	The method, inheritance, purchase, and the like, by which acquired.	Date of acquisition (approximate).	REMARKS.
1	2	3	4	5	6	7

4. *Alter* the number of the present rule "1" to "1A."

No. 4.

FROM heading I (Registers prescribed by authority) under class B, in Appendix III, page 29 of the Records Manual, 1888, *strike out* number 25.

No. 5. REV. CIR. APRIL 1892.

THE following should be added as rule 42, Section II, page 65 of the Cess Manual, 1888:—

Diluviated estates.

42. Estates which have totally diluviated cannot be valued and assessed to road cess even when the zamindar continues to pay the Government revenue in order to keep alive his claim to a re-formation *in situ*. Such estates having ceased to exist have no rent and no annual value, and are not, therefore, liable for cess. It is desirable, however, that they should be entered in Register I of the Cess Department, with a note against each that no assessment is made on account of diluvion, in order that they may not escape assessment at the next revaluation should they then have re-formed.

No. 6.

WITH reference to Government order, Public Works Department, No. 3399G, dated 28th December 1891, *substitute* the following for rule 4, Section VIII (*k*), page 68 of the Wards' Manual, 1888:—

4. With a view to secure efficient supervision of works in wards' estates, District Engineers may be appointed to be also Engineers for such estates, provided the District Board agrees to the arrangement and the District Engineer can efficiently supervise the works placed under his charge. The remuneration to be given, in addition to the pay as District Engineer, should be in the form of a local allowance, as it is desirable that any such increase of pay should be considered as lying quite outside of all calculations in respect to pensions, &c.

No. 7.

ACT IX (B.C.) of 1879 having been amended by Act IV of 1892, the following alterations and additions are to be made in Part I of the Wards' Manual, 1888:—

2. At page 1 *add* to the Acts of the Governor-General in Council after Act VIII of 1890, the words and figures "Act IV of 1892."

REV. CIR. APRIL 1892.

3. At page 11, after Act VIII of 1890, *insert* Act IV of 1892 as follows:—

ACT IV OF 1892.

(*Received the assent of the Governor-General on the 25th March* 1892.)

AN Act to amend the Bengal Court of Wards Act, 1879.

Whereas it is expedient to amend the Court of Wards Act, 1879, passed by the Lieutenant-Governor of Bengal in Council; it is hereby enacted as follows:—

Construction and commencement.

1. (1) This Act shall be read with, and taken as part of, the Act aforesaid; and

(2) It shall come into force at once.

Sections 2 *to* 13 *inclusive have been inserted in the sections of Act IX* (*B.C.*) *of* 1879 *to which they refer.*

4. In Act IX (B.C.) of 1879 make the following alterations and additions:—

(*a*). In section 3, at the end of the clause defining "estate," page 12, *add* the following words:—

* See sec. 2 of Act IV of 1892.

* and includes a share in or of an estate other than an undivided share held in coparcenary as the property of a Hindu joint-family governed by the *Mitakshara* or *Mithila* law.

(*b*). To section 6, page 13, *add* the following clause:—

† See sec. 3 of Act IV of 1892.

† (*e*) persons as to whom the Local Government has declared, on their own application, that they are disqualified, and that it is expedient in the public interest that their estates should be managed by the Court.

(*c*). To section 7, page 13, *add* the following proviso:—

‡ See sec. 4 of Act IV o 1892.

‡ Provided that the Court shall not be empowered to take charge of the person of a proprietor disqualified on his own application under clause (*e*) of section 6.

(*d*). At the end of section 9, page 14, *add* the following:—

§ See sec. 5 of Act IV of 1892.

§ And in any case in which the Court has taken charge of the property of a person disqualified from managing his own estate

under the provisions of section 6, clause (*e*), it may in its discretion—

(*e*) at any time withdraw from such charge, or

(*f*) retain such charge, notwithstanding the death of the proprietor, until all debts and liabilities incurred by, or due from, the said proprietor, or which are a charge upon the property or any part thereof, together with all interest due thereon, have been discharged:

Provided that, after the death of the proprietor, the Court shall not retain charge on account of any debt or liability which has been declared by a competent Civil Court not to be binding on the representative of such deceased proprietor.

(*e*) In section 10, page 14, *substitute* for "Act XL of 1858" in the marginal note "Act VIII of 1890," and in the place of the first two clauses *insert* the following:—

* Whenever a Civil Court is satisfied that an order should be made under section 7 of the Guardians and Wards Act, 1890, appointing a guardian of the person or property of a minor or both;

* See sec. 6 of Act IV of 1892.

whenever a Civil Court removes under section 39 of the same Act the guardian of a minor,

The note added to the same section by Circular Order No. 6 of July 1091 is cancelled.

(*f*). For section 11, page 15, *substitute* the following section:—

† Whenever one or more of the joint-proprietors of whose properties the Court has taken charge ceases to be subject to the jurisdiction of the Court, the Court may retain charge of the persons and properties of the still disqualified proprietors during the continuance of their disqualification.

† See sec. 7 of Act IV of 1892.

Procedure when any of joint-proprietors ceases to be disqualified.

And in case any person entitled to any property jointly with any disqualified proprietor shall consent thereto, the Court may retain or resume the charge of the property of such proprietor, or any part thereof, so long as the property of any such disqualified proprietor as aforesaid remains in charge of the Court.

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(*g*). In section 12, page 15, for the words "which before the commencement of this Act was placed," *substitute* the following words:—

* See sec. 8 of Act IV of 1892.

*which either before or after the commencement of this Act was or is placed;

and at the end of the first clause, after the figures "1858," *add* the following words:—

† See sec. 8 of Act IV of 1892.

† or under any other enactment for the time being in force.

(*h*). In section 48, page 26, *strike out* the proviso in Class III.

(*i*). In section 49, page 26, for the words "remains under the charge of the Court with his consent under section 11," *substitute* the following:—

‡ See sec. 10 of Act IV of 1892.

‡ is under the charge of the Court under clause (*e*) of section 6, or under the second clause of section 11.

(*j*). In section 56, page 28, instead of the words "who has consented to leave his property under the charge of the Court of Wards, as provided in the second clause of section 11," *substitute* the following words:—

§ See sec. 11 of Act IV of 1892.

§ whose property is under the charge of the Court under clause (*e*) of section 6, or under the second clause of section 11.

(*k*). To section 60, page 30, *add* the following words:—

‖ See sec. 12 of Act IV of 1892.

‖ or to assign over or charge any allowance to be received by him from the Court.

(*l*). After section 60, page 30, *insert* the following section:—

¶ See sec. 13 of Act IV of 1892.

¶ 60A. No property which is or has been under the charge of the Court shall be liable at any time, except with the leave of the Court, to be taken in execution of a decree made in respect of any contract entered into by the ward without the leave of the Court while his property was under such charge.

Exemption of ward's property from execution proceedings in certain cases.

5. *Strike out* the note added to rule 3, Section I, by Circular Order No. 6 of July 1891, and for rules 3 to 5 of the same Section, pages 34 and 35, *substitute* the following:—

3. The cases in which the Civil Court may apply to the Court of Wards to take charge of the person and property of minors or disqualified proprietors are specified in section 10.

Civil Court to apply to the Court.

On receipt of such application from the Civil Court, it is at the discretion of the Court to take charge of such person or property, or to refuse to do so.

Persons whose estates may be taken in charge.

4. Section 7 of the Act empowers the Court to take charge of all property of any sole proprietor of an estate within its jurisdiction, and, if he be resident within its jurisdiction, of the person of any such proprietor, who is disqualified to manage his property, as falling under one or other of the first four categories given in section 6. Within the definition of an estate is included a share of an estate, provided it is not an undivided share held jointly under the Mitakshara law.

The Court is vested with a similar power over the property and persons of joint proprietors of any estate (or share of an estate, with the exception above mentioned), provided that *all* the joint proprietors are disqualified under the Act.

The Court is not empowered to take charge of the person of a proprietor falling under the fifth category in section 6.

Extent of Court's jurisdiction.

5. The jurisdiction of the Court extends over *all* property of a ward, including lands held without payment of revenue, tenures or holdings, and shares in revenue-paying lands held in common tenancy with other proprietors who are not disqualified.

6. For rule 7 on page 35 *substitute* the following:—

Retention of charge after jurisdiction has ceased.

7. The second clause of section 11 enables the Court to retain or resume charge of the property of a proprietor who has ceased to be disqualified, but who is entitled to property jointly with a still disqualified proprietor.

No. 8.

Board's Circular letter to Commissioners, No. 1304A, dated 28th November 1891.
G. O. No. 1060L.R., dated 15th March 1892, and enclosures.

WITH reference to section 9 of Act IV of 1892 and the correspondence cited in the margin, rules 19—23, Section I, pages 39 and 40 of the Wards' Manual, 1888, are recast as follows:—

Application of moneys received by manager.

19. By section 48 of the Act, the moneys received by the Manager may, after defraying the charges for the support of the ward,

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for management, for Government revenue, for rent, for debts and other necessary expenses therein specified, be expended on the improvement of the land and property of the ward, and for the benefit of the ward and his property generally.

In estate of adult female or major.

20. Section 49 of the Act provides special rules for the disposal of the surplus proceeds of the estate of an adult female ward, or a major whose property remains under the charge of the Court with his own consent.

Investment of surplus proceeds.

21. Under section 50 any surplus which is not required for improvements may either be applied to the purchase of landed property or be invested in Government, Municipal, or other guaranteed securities.

Policy to be observed.

22. It is, in the first place, desirable in all cases to leave a ward on his attaining majority a sufficient cash balance to relieve him of any temptation to press hardly upon his raiyats or change the Court's system of management, and to enable him to meet, as other landlords do, untoward calamities of season and other exceptional demands, without being driven to borrow money, or sell any part of his estate. This being borne in mind, measures should be taken to utilise surplus funds to the best advantage of the wards and their estates. It is unquestionably true that capital devoted to reproductive purposes is one of the greatest needs of these Provinces, and that money well invested in securities is money added to the reproductive capital of the country. This would be a strong argument in favour of investing the surplus funds of the estates in this manner were there any reasonable probability that the ward when he attains his majority would keep up the investments, not to say add to them. But all experience proves that this is very rarely done. A young man just succeeding to a large income is, when just released from the control of parents and guardians, under all circumstances unduly tempted to spend money too freely and squander it in an extravagant manner. This temptation is enormously enhanced if he finds large investments which can be immediately realised, converted into ready money, and expended. Wards are, therefore, subjected to too

great a trial if the road to ruin is made easy for them on coming of age.

23. The Court accordingly, while not wishing to insist on any hard-and-fast rule, looks with far greater favour on such modes of utilising the surplus funds of an estate as will offer less temptation to extravagance on the ward attaining his majority, that is, on (I) the purchase of landed property; (II) the maintenance in an efficient condition of the estates, buildings and other immoveable property belonging to the ward; (III) such allowances or donations befitting the position of the ward's family as the Court may authorise to be paid; and, above all, (IV) the improvement of the land and property of the ward, and for the benefit of the ward and his property generally.

(1) Heading (I) includes—

(*a*) purchase of patni tenures settled at an unduly low rent, intercalated holdings of outsiders, and neighbouring villages to get a better boundary line;

(*b*) purchase of patni, darpatni, or other mukarrari rights subordinate to the estates or tenures of the ward, which would not only yield a direct return on the outlay, but also benefit the estate by diminishing sub-infeudation;

(*c*) release of estates or tenures (if any) belonging to the ward which have been leased in usufructuary mortgages by paying the balance of the mortgage loan;

(*d*) purchase of house property in Calcutta or other places, where it may be anticipated that houses will let for an adequate rent;

(*e*) building houses in Sadar stations or other places on land already belonging to the ward, where the houses are likely to let at an adequate rent; and

(*f*) purchasing building sites with a view of building and then letting as in (*e*).

(2) The item of expenditure under heading (II) is separately authorised by the Act, and it requires no comment other than that, where an estate has a large surplus, the buildings, &c., should be kept in thorough repairs before any surplus funds are invested.

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(3) The item of expenditure under heading (III) includes donations and subscriptions to dispensaries and schools. As regards dispensaries, such expenditure as is befitting the ward's position may always be freely incurred, especially in fever-stricken districts. The want of proper medical treatment and medicines is a very general one away from Sadar stations, and expenditure on this object will be viewed by the Court with approval. As regards expenditure on schools, it is often looked upon with much favour locally, as it benefits the more influential classes; but such expenditure requires discrimination. Primary education in the proper sense of the word is very backward in all parts of the Lower Provinces, and expenditure on real primary schools should be freely incurred by estates with a large surplus; but a school is not a primary school because it teaches reading and writing and arithmetic, if practically monopolised by pupils who belong to the comparatively well-to-do classes, and intend to make the elementary instruction there conveyed to them the foundation for subsequent English education. As regards English schools, any hard-and-fast rule is undesirable, especially with regard to the backward parts of the Province; but the Court wishes it to be borne in mind that English education has already spread beyond the capacity of the slender capital of India to provide suitable employment for those who have acquired it, and that it is scarcely fair or beneficial to the best interests of the country to confront those who can afford to pay, and do pay, for a liberal education for their sons with the competition of the recipients of an eleemosynary or unduly cheapened education. Expenditure by estates under the Court of Wards on middle or high schools is thus rarely justifiable. This does not apply to female education, nor is there the same objection to the endowment of prizes for distinguished scholars.

(4) Under heading IV the following kinds of improvement may be mentioned:—

(*a*) Survey and record of rights.—It is essential to good management that the rent-roll should be carefully prepared, accessible, and accurately maintained.

(*b*) Gilandazi or other irrigation works and sinking wells or digging or improving tanks for the improvement of agriculture.—

Such works should readily be undertaken wherever there is any need for them, and they are likely to benefit cultivation.

(*c*) Embankment works.—These the Court does not look upon with favour, except, perhaps, when they are constructed to exclude salt water. They are often much in favour with the cultivators and the collecting agency of the estate; but, as a rule, they sacrifice the future to the immediate present, and in a few years greatly augment the difficulty of controlling the water they are meant to keep out. In no case, therefore, should embankments be undertaken without the advice of experts.

(*d*) Model farms and experiments in farming to see whether new staples can be profitably introduced or the breed of cattle improved.—It would be unjust to impose upon wards' estates the cost and risk of introducing agricultural improvements into the country; but this must not be taken to imply that where it is reasonably probable that jute or betel or sugarcane or potatoes or other crops can be advantageously introduced into any estate, experiments are not to be undertaken till it is ascertained at the expense of others that the introduction is certain to prove a success. The resources of the wards are not to be exploited for the general benefit of the country or of agricultural science; but where an intelligent and prudent landlord, anxious to see if the crops on his estate can be improved, might reasonably be expected to try an experiment, it may be tried in a ward's estate. Improved types of sugarcane mills, or ploughs, or other agricultural implements, should freely be introduced whenever there is a fair prospect of their proving beneficial.

(*e*) Planting of mango topes or of other valuable trees on khas lands should not be overlooked.

(*f*) Construction and maintenance of branch or feeder roads, and of communications which cannot reasonably be required from District Boards should receive attention.

(*g*) Village sanitation.—Although the prospect of a return for the outlay incurred should, as a rule, be looked for, this is not absolutely indispensable in improvements under heading IV, and works tending to improve the health of the tenantry may be made the subject of a reasonable outlay. An enlightened and prudent landlord may well be expected to take an interest in the

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water-supply of the villages in his estate and to aid in its improvement. If there is a tank with fair drinking-water already in the village, the Manager may utilise the agency under him in protecting it from contamination. If such tanks require cleaning they should be cleaned and then protected, and if no proper drinking-water be obtainable in villages within the estate, a proper tank might be provided. Such improvements a wealthy landlord may well be expected to make at his own financial cost, although the direct benefits will go to the tenants only.

(*h*) Reclamation of waste lands.—This can be done whenever the works will be profitable.

(*i*) Establishment and improvement of hâts or markets.

(*j*) Advances to cultivators in the shape of either seed or cattle, or money to be expended on some permanent improvement, when given on the security of long leases and conditional on the payment of enhanced rent.—Such advances would, the Government of India believe, be the means of effecting on estates, upon a large scale, improvements not only remunerative to the ward, but beneficial to his tenantry, and would indirectly by force of example, as well as directly by increase of production, tend to enhance the efficiency of agricultural operations throughout the country.

(*k*) In the case of the richer and more extensive estates, consideration may be given to large and comprehensive undertakings, such as railways, tramways, or canals. The investment of funds in railways or similar undertakings for the general improvement of the district or province would not generally be justifiable, but with some such security as a provincial guarantee might be legal.

Court's sanction necessary.

24. The instructions in the two preceding rules are to be borne in mind by Managers in preparing the budget estimates of estates. But before undertaking any improvements they must obtain the Court's sanction.

(2) *Alter* the number of the present rule "24" on page 40 to "24A."

(3) *Strike out* note 2 at foot of Table II of the form of budget estimate (Appendix L) on page 104.

C. C. STEVENS, ESQ., C.S.

No. 9.

IN line 4 of clause 10, Section XIII, on page 134 of the Excise Manual, 1891, after the words "in good order" *omit* the sentence "subject to the directions of the officer in charge," and *insert* "and generally to obey the orders of the Superintendent, subject to appeal to the Collector of the district."

2. In line 1 of clause 13, Section XIII, on page 135, after the word "distiller" *insert* "or may cancel the license of any distiller."

3. In line 4 of clause 14, Section XIII, on page 135, after the word "distillery" *insert* "to allow no spirit to leave the distillery unless covered by a pass," and after the words "to issue passes" in the same line *insert* "if specially authorized to do so by the Commissioner of Excise."

In clauses 15, 16, 17, 18, 19, 22, 23, 24, 33, 34, 38, 44, 45, 49 and 53, section XIII, and clauses 5 and 6, section XIV, for the phrase "officer in charge" wherever it occurs, *substitute* "Superintendent."

4. In line 1 of clause 21, Section XIII, on page 135, for the word "are" after "distillers" *substitute* "may be," and in line 2 after the word "and" *insert* "with the special sanction of the Commissioner."

5. In line 2 of clause 22, Section XIII, on page 136, after the words "marked on it" *insert* "under the personal supervision of the Superintendent."

6. In lines 2 and 3 of clause 27, Section XIII, on page 136, for the words "from the officer in charge" *substitute* "granted by an officer duly empowered to grant passes."

7. *Substitute* the following for clause 28, Section XIII, on pages 136 and 137:—"Duty and distillery fees shall ordinarily be paid into the district or subdivisional treasury, and on production of the treasury chalan showing the payment of duty, the Excise Deputy Collector, or where the distillery is not at the head-quarters of the district, the Deputy Collector in charge of the subdivision or other gazetted officer specially authorized by the Commissioner of Excise, shall grant a pass for the quantity and description of spirit upon which duty has been paid. In cases in which the

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Commissioner of Excise has specially authorized the Superintendent of a distillery to receive duty, passes for spirit shall be granted by the said Superintendent. The officer granting passes shall keep a register in Form 41 (formerly 52, 'Board's Rules, 1888') as given in Appendix A, page 237 of the Excise Manual."

8. In line 6 of clause 30, Section XIII, on page 137, after the word "officer" *substitute* "empowered to grant passes" for "in charge of each distillery." In line 10 of the same clause, after the word "officer" *substitute* "granting them" for "in charge of the distillery."

9. After "80° in line 1 of clause 40, Section XIII, page 139, *omit* the words up to "and" in line 2, and *substitute* the words "if the hydrometer used is adjusted to that temperature. Such hydrometers." *Omit* the words from "The test" in line 4 to the word "comparison" in line 5.

10. In line 1 of clause 41, Section XIII, on page 139, for the words "the officer in charge must on no account" *substitute* "No officer shall."

11. In line 1 of clause 48, Section XIII, on page 140, for the word "counterfoil" *substitute* "copy." In line 5 *strike out* the words "to the officer in charge of distillery."

12. In clause 9, Section XV, on page 146, after the word "duty" in line 2, *omit* the sentence from "On presentation" to "tendered."

13. *Omit* in line 1 of clause 10, Section XV, on page 146, the words "granted by the officer in charge of a distillery or depot," in lines 4 and 5 the words "to the officer in charge of distillery or depot," and in line 10 the words "in charge of distillery or depot."

14. In line 3 of clause 11, Section XV, on page 146, after the word "may" *insert* with the special sanction of the Commissioner of Excise."

15. *Strike out* the sentence "for districts where the passes are issued by the Excise Deputy Collector on payment of still-head duty direct to the treasury" from the heading of form No. 41 given at page 237, Appendix A of the Excise Manual, 1891.

16. *Substitute* accompanying the form of pass from a public distillery for that given in Appendix A, page 246 of the Excise Manual.

COUNTERFOIL.

Page 246, Excise Manual, Appendix A. Form No. 43 (old No. 16). [See Section XIII, clauses 29 and 30.]

FORM OF PASS FROM A PUBLIC DISTILLERY.

Name of distillery

Registered number of pass

Name of person to whom issued

Date of issue

Quantity, description, and strength of spirits covered by the pass

Amount of duty levied

Number and locality of shop to which the spirits are passed, with name of proprietor

Date of return of pass

Deputy Collr. or Supdt. of the Distillery.

NOTE.—This part will not be torn out, but will remain in the book as a check.

COPY.

FORM OF PASS FROM A PUBLIC DISTILLERY.

Registered No.
District Distillery
Name of person to whom given
Date of issue
Quantity, description, and strength of spirits covered by pass

PASS the spirits above described for transport to shop No. , belonging to , at the full amount of duty, amounting to Rs. , having been paid at the rate of Rs. per Imperial gallon, London-proof. This pass is current till o'clock on the day of of when it should be returned to the officer granting it.

Deputy Collr. or Supdt. of the Distillery.

NOTE.—This part to be torn out of the book and sent to the Collector's office by the officer granting the pass, when he is not the Excise Deputy Collector at the head-quarters of the district.

PASS.

FORM OF PASS FROM A PUBLIC DISTILLERY.

Registered No.
District Distillery
Name of person to whom given
Date of issue
Quantity, description, and strength of spirits covered by pass

PASS the spirits above described for transport to shop No. , belonging to , at the full amount of duty, amounting to Rs. , having been paid at the rate of Rs. per Imperial gallon, London-proof. This pass is current till o'clock on the day of of when it should be returned to the officer granting it.

Deputy Collr. or Supdt. of the Distillery.

NOTE.—This part to be torn out of the book and given to the person clearing the spirits.

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No. 10.

THE diary in which the Superintendent of a distillery records the details of each distillation was prescribed when the proper outturn could only be calculated roughly according to the maund of material. Variations in the quality of the materials used rendered it impossible to know that the outturn was what it ought to be. Sacharometers have now been supplied by which Superintendents can accurately observe the attenuation of the density of the wash as fermentation proceeds, and alcohol is formed, and according to the formula used in English distilleries the quantity of London-proof spirit which should be obtained from a hundred gallons of wash of any quality can be accurately ascertained. The smaller the quantity of alcohol formed, the less is the attenuation. The Board consider it necessary that columns should be provided in the diary for showing the attenuation and the outturn as compared with it, and direct the substitution of the accompaying form for the form of diary No. 49 prescribed in the Board's Circular No. 4 of January 1889 and given on page 252 of the revised Excise Manual. Columns 14, "Rate of duty," and 15, "Duty on the total outturn," of the old form have been omitted, as the outturn of the day is required to be shown in quantity and strength only in columns 6 and 7 of the revised form No. 44 (old No. 17) of stock account.

Form No. 49.

[SECTION XIII, CLAUSE 44.]

Diary of the Officer in charge of the Distillery at *in the District of*

DATE.	Serial number of the still used.	Numbers of fermenting vessels.	Date of loading the fermenting vessels.	MATERIALS.			Actual quantity of wash put into the still in gallons.	ATTENUATION.			Time of loading the still.	Temperature of air and water.	Time when distillation commences, *i.e.*, when spirit began to collect in the receiver.	Time when distillation is finished.	Quantity of spirit distilled.	Strength of spirit.	Outturn reduced to gallons, London-proof.	Expected percentage of outturn in gallons, London-proof, according to attenuation shown in column 11.	Actual percentage of outturn.	Outturn in gallon, London-proof, per maund	REMARKS.
				Nature of materials used.	Quantity.	Cost price of quantity shown in column 6.		Maximum density.	Minimum density.	Attenuation.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

N.B.—The particulars of every distillation should be entered separately in the order in which the stills are loaded, the serial number of each fermenting vessel to be entered in column 3, and the strength of the spirit in column 17 without the temperature or hydrometer readings.

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No. 11.

FOR Form No. 9 given in Appendix A, page 192 of the Excise Manual, 1891, *substitute* the following revised form:—

FORM No. 9.

(See Section II, clause 33.)

Statement showing the result of settlement of Excise shops in the district of for 189

Description of shops.	YEAR PREVIOUS TO THAT OF CURRENT SETTLEMENT, 189 .						YEAR OF SETTLEMENT, 189 .					Increase in fees.	Decrease in fees.	REMARKS.
	Number of shops.		Total amount of upset fees sanctioned for shops shown in column 2.	Total amount of upset fees sanctioned for shops shown in column 3.	Total amount of license fees for which the settlements of the shops shown in column 3 were made.	Total amount of license fees actually realized during the year.	Number of shops.		Total amount of upset fees sanctioned for shops shown in column 8.	Total amount of upset fees sanctioned for shops shown in column 9.	Total amount of license fees for which the settlements of the shops shown in column 9 are made.			
	Sanctioned.	Settled.					Sanctioned.	Settled.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

N.B.—(1) In the case of outstills, column 7 of the above form should exhibit the licens[e] fees, plus the duty on spirits cleared by the distillery shops which are replaced by them.

(2) In columns 13 and 14 should be shown the result of comparison between the figures in columns 6 and 12, *i.e.*, between the demands for license fees of the two years as they stand on conclusion of the settlements.

(3) Total of columns 2 to 14 should be struck.

No. 12.

FOR Form No. 7 (old No. 49) given in Appendix A, page 190 of the Excise Manual, 1891, *substitute* the following forms numbered 7, 7A, and 7B.

REGISTER NO. 7.

Form for outstills.

		April.	May.	June.	Total of 1st quarter.	July.	August.	September.	Total of 2nd quarter.	October.	November.	December.	Total of 3rd quarter.	January.	February.	March.	Total of 4th quarter.	Total for the year.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
a.—Number of license issued *b.*—Date of license and the period to which it extends. *c.*—Locality of shop, subdivision, thána and village being stated. *d.*—Name, father's name, and residence of license. *e.*—Name, father's name, and residence of registered salesman. *f.*—Amount of license fee, annual or monthly *g.*—Amount of fee paid in advance. *h.*—Date and manner of payment.* *i.*—Sanctioned still and vat capacity.	*a.*—Amount paid *b.*—Date of payment. *c.*—Manner of payment.* *d.*—Date of inspection. *e.*—Name and rank of inspecting officer. *f.*—Nature of material and the quantity believed by Excise officers to be worked off in the month.																		

* It should be stated whether payment is made direct into the treasury, or to any Excise Officer, and whether by cash or money-order.

REGISTER NO. 7A.

Form for Tari Licenses.

1	2.—INSTALMENTS IN WHICH THE FEE IS TO BE PAID.												REMARKS.
		1	2	3	4	5	6	7	8	9	10	11	12	
a.—Serial number of license ... ... *b.*—Date of license and the period to which it extends *c.*—Locality of shop	Date on which each instalment is due. *a.*—Amount paid ... ... *b.*—Date of payment ... *c.*—Manner of payment*...													
d.—Name, father's name, and residence of licensee ... *e.*— Ditto ditto of salesman... *f.*—Number of trees the sale of which is licensed ...	*d.*—Date of each inspection, with name and rank of inspecting officer.													

1. Palmyra.	2. Date.	3. Other trees.	4. Total.

g.—Rate of tax per tree ... ...

1. Palmyra.	2. Date.	3. Other trees.

h.—Amount of annual fee ... ...

* It should be stated whether payment is made direct into the treasury, or to any Excise Officer, and whether by cash or money-order.

REGISTER No. 7B.

Form for Licenses other than for Taree or Outstills.

		April.	May.	June.	Total of 1st quarter.	July.	August.	September.	Total of 2nd quarter.	October.	November.	December.	Total of 3rd quarter.	January.	February.	March.	Total of 4th quarter.	Total for the year.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
a.—Number of license issued ...	*a.*—Amount paid																		
b.—Date of license and the period to which it extends.	*b.*—Date of payment.																		
c.—Locality of shop, subdivision, thana and village.	*c.*—Manner of payment.*																		
d.—Name, father's name, and residence of licensee.	*d.*—Date of inspection.																		
e.—Name, father's name, and residence of registered salesman. *	*e.*—Name and rank of inspecting officer.																		
f.—Amount of license fee, annual or monthly.	*f.*—Quantity of article purchased.																		
	(For ganja) { Choor																		
	Round																		
	Flat ...																		
	Total ...																		
g.—Amount of fee paid in advance.																			
h.—Date and manner of payment.*																			
	Total ...																		

* It should be stated whether payment is made direct into the treasury, or to any Excise Officer, and whether by cash or money-order.

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2. In line 1, clause 23, Section II, page 107 of the Excise Manual, 1891, *for* "a register" *substitute* "Registers."

In the same line before the word "Appendix" *insert* the words "7A and 7B."

No. 13.

FOR the notifications noted in the margin, reprinted in Appendix B, pages 333, 334, and 335 of the Excise Manual, 1891, *substitute* the following notification, dated 23rd March 1892, published in the *Calcutta Gazette* of the 30th idem:—

Notification published in the *Calcutta Gazette* of 21st June 1882, page 546.
Notification, dated 19th June 1883, published in the *Calcutta Gazette* of 11th July 1883, page 605.
Notification, dated 30th June 1890, published in the *Calcutta Gazette* of 23rd July 1890, page 756.

The 23rd March 1892.—In supersession of previous notifications, the Board, under the powers vested in them by section 17A of the Bengal Excise Act, VII of 1878, as amended by Act IV (B.C.) of 1881, hereby declare, with the sanction of the Local Government, that the possession without a license from the Collector or other duly authorized officer of any foreign exciseable article in any quantity whatsoever (except spirituous and fermented liquors imported by sea and kept only for private use and consumption, and not for sale, and in the districts of the Orissa Division Gurjat ganja and siddhi) is absolutely prohibited within the districts noted below:—

Divisions.	Districts.	Divisions.	Districts.
Patna ...	Champaran.	Chota Nagpur...	Lohardaga.
	Muzaffarpur.		Palamau.
	Darbhanga.		Singhbhum.
Bhagalpur ...	Bhagalpur.	Orissa ...	Cuttack.
	Purnea.		Balasore.
Rajshahi ...	Darjeeling.		Puri.
	Jalpaiguri.	Burdwan ...	Midnapore.
Chittagong ...	Chittagong.		Hooghly.
	Noakhali.		
	Tippera.		

APRIL 1892.

C. C. STEVENS ESQ., C.S.

No. 14.

IN line 35 of rule 48, Chapter I, of the Land Acquisition Manual, 1890, after the words "officer's head-quarters," add the words "the commission on such money-order being charged as part of the cost of acquisition."

2. The following should be added to rule 73, Chapter I, of the Manual:—

"In cases in which payment is made by postal money-order, the receipt should be filled in by the Land Acquisition Officer, and the money-order receipt containing the signature of the payee should be pasted in the place intended for his signature. A note should then be made by the Land Acquisition Officer himself on the counterfoil of the receipt, as follows:—'The money was paid by money-order No. , dated , the receipt for which has been pasted on the receipt in Form B, which is to accompany the accounts.'"

THE HON'BLE SIR H. L. HARRISON, KT.

No. 15.

THE following additions and alterations, based on the practice lately adopted by Government of gazetting the Muhammadan holidays to be observed in all Revenue and Magisterial Courts in Bengal, are to be made in Section XVIII, page 47 of the Revenue Officers' Manual, 1888.

2. At the end of rule 1 *add* the following:—

"Muhammadan (5 days) common to all districts:—

Id-ul-fitr	...	...	1
Id-uz-zuhá	...	...	1
Muharram	...	...	2 (last 2 days.)
Fátiha dawázdaham		...	1"

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3. *The N. B. to the rule is to be struck out.*

4. *After the word "days" in the 4th line of rule 2, insert the words "in addition to the five days allowed by rule 1."*

5. For the list of days at the end of rule 2, *substitute* the following:—

"Muharram	...	...	3
Akhiri Chahar Shamba		...	1
Shab-i-Barát	...	...	1
Id-ul-fitr	...	...	1
Id-uz-zuhá	...	...	1
	Total	...	7"

C. C. STEVENS, ESQ., C.S.

No. 16.

IT lately came to the notice of the Board that a Land Acquisition officer treated each holding or plot of land as a case. The special attention of all officers employed in acquiring land for public purposes is invited to rule 29, Chapter I, and to rule 13, Chapter II, part 3 of the Land Acquisition Manual, 1890, from which it will be seen that all the holdings in one plan belonging to one proprietor should be treated as one case. This course should be adopted in filling up columns 12 and 13 of the form of Progress Return.

No. 17.

THE following are to be inserted as rules 6A, 6B, and 6C, section II, page 57 of the Cess Manual, 1888:—

6A. When particular estates or tenures are selected by a Collector for revaluation, the application for revaluation should be made under section 15. Each estate or tenure will then be the unit of valuation, and the revaluation of each will take effect from the financial

Date from which revaluations take effect.

year following that in which it is completed. If, however, the number of estates is large, the intention being to revalue a considerable portion of the district, the estates should be arranged thána by thána, so that a separate order for revaluation may be passed for each thána, and effect may be given to the revaluation in each thána as it is completed.

In the case of estates or tenures the valuation or revaluation of which is sanctioned by the Board under section 37, effect will also be given to the revaluation of each estate as it is completed.

Each group of estates separately sanctioned for valuation or revaluation should be kept distinct from other groups, and separate progress returns and completion reports should be submitted.

Estates which should not be selected by district officers for revaluation.

6B. The Collector should not ordinarily of his own motion select for revaluation under section 12 estates in which the result of the revaluation would be a reduction of the cess demand. Such cases may be left to the operation of section 13. Nor should estates be selected for revaluation where, owing to settlements being in progress, the revaluation work will have to be postponed or delayed.

Revaluation after survey and record of rights.

6C. Whenever a survey and preparation of a record of rights in an estate or tract is directed under the provisions of Chapter X of the Bengal Tenancy Act, District Officers shall report whether they recommend a revaluation for cess purposes immediately the settlement of the rents is completed. When the term of five years from the previous valuation has not expired, proceedings cannot be taken at once, but they may be as soon as that period expires.

2. *Insert* the following as a note to rule 5, Section I, page 55:—

Note.—When a special officer is required for the supervision of revaluation work, selection will be made from the Sub-Deputy Collectors (including such as are acting as Special Deputy Collectors and may be available), preference being given to officers with cess experience. A higher salary than Rs. 200 per mensem will not be allowed.

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3. The following is to be inserted as paragraph 2 of rule 16, Section II, at page 59 :—

Returns for lands of which the rent is paid in kind.

Revaluation officers should scrutinize with special care returns for lands of which the rent is paid in kind. The annual value of these lands is frequently greatly understated, and steps should be taken in such cases to obtain a fairly correct estimate.

4. Above the heading "Section I, Preliminary," at page 54, *insert* the following :—

N.B.—In future the term "lákhiraj," which gives rise to ambiguity, should not be used in cess correspondence. The term "revenue-free" or "rent-free" should be used according to the nature of the case.

THE HONB'LE SIR H. L. HARRISON, KT.

No. 18.

THE following additions and alterations are to be made in the Wards' Manual, 1888 :—

1. *Strike out* from line 9 in rule 7, Section VIII (*b*), page 56, the word "and," and after the year "1882" in line 10 of the same rule, *add* the following :—

and estates or lands attached by the Collector by order of the Magistrate under section 146 of Act X of 1882.

2. After section 146 of Act X of 1882 on page 144 *add* the following form :—

SCHEDULE V, FORM XXIII.—WARRANT OF ATTACHMENT IN THE CASE OF A DISPUTE AS TO THE POSSESSION OF LAND, &c.

(*See Section* 146.)

To the Police Officer in charge of the police-station at [or, to the Collector of].

Whereas it has been made to appear to me that a dispute likely to induce a breach of the peace existed between (*describe the parties concerned by name and residence, or residence only if the dispute be between bodies of villages*) concerning certain (*state concisely the*

subject of dispute) situate within the limits of my jurisdiction, and the said parties were thereupon duly called upon to state in writing their respective claims as to the fact of actual possession of the said (*the subject of dispute*), and whereas, upon due enquiry into the said claims, I have decided that neither of the said parties was in possession of the said (*the subject of dispute*) [*or* I am unable to satisfy myself as to which of the said parties was in possession as aforesaid];

This is to authorize and require you to attach the said (*the subject of dispute*) by taking and keeping possession thereof, and to hold the same under attachment until the decree or order of a competent Court determining the rights of the parties, or the claim to possession, shall have been obtained; and to return this warrant with an endorsement certifying the manner of its execution.

Given under my hand and the seal of the Court, this

day of 18

(*Seal.*) (*Signature.*)

3. For Rule 16 on page 155 *substitute* the following :—

16. Section 146 of Act X of 1882 does not state through whom the attachment of lands by order of a Magistrate is to be made, or by whom such lands are to be managed, pending the decision of a Civil Court as to the ownership or possession; but it appears from the form of the warrant of attachment given in Head XXIII of Schedule V of the Act that the warrant may be addressed to the Police officer of the station or to the Collector of the district, and the warrant directs the officer addressed to attach the lands "by taking and keeping possession thereof, and to hold the same under attachment until a decree or order of a competent Court determining the rights of the parties, or the claim to possession, shall have been obtained." Collectors to whom such warrants are addressed are, therefore, bound to attach and hold such lands. They will manage the lands in the same manner as other lands in their charge, and collect the rents, but keep the latter in deposit on behalf of the Court by which the attachment was made, to be eventually paid, under an order of that Court or of the Civil

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Court, to the parties in whose favour the Civil Court may adjudicate. In order, however, to avoid the retention of the lands for an indefinite period in his charge, the Collector will at the end of each financial year intimate to the Court under whose order the attachment was made that the lands are still in his charge, and suggest that such steps as are possible may be taken with a view to his being relieved of their charge on an early date. No periodical reports or returns of any such property are required by the Board, as the Collector acts as an officer of the Criminal Court and not in subordination to the Board.

C. C. STEVENS, ESQ., C.S.

No. 19.

To clause 31, Table II, Appendix C, page 167 of the Stamp Manual, 1889, add the following :—

† "and to such Companies or Administrations for refunds of over charges made in respect of such fares."

† Added by Notification No. 1162 of 18th March 1892, published at page 147 of the *Gazette of India* of the 19th idem.

No. 20.

FOR Table V, Return No. 42, given in Appendix A, page 245 of the Excise Manual, 1891, *substitute* the following form :—

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
DESCRIPTION OF OFFENDERS.	NUMBER OF PERSONS—									AMOUNT OF—						REWARDS DISTRIBUTED UNDER—						GRAND TOTAL OF COLUMNS 19 AND 22.
	Arrested with the assistance of—			Convicted with the assistance of—			Imprisoned with the assistance of—			Fines imposed in cases instituted by—			Fines realized in cases instituted by—			Excise laws with reference to the amount of fines imposed to—			Under special orders to—			
	Police officers.	Excise officers.	Total.	Police officers.	Excise officers.	Total.	Police officers.	Excise officers.	Total.	Police officers against.	Excise officers against.	Total.	Police officers against.	Excise officers against.	Total.	Police officers.	Excise officers.	Informers and others.	Total.	Police officers.	Excise officers.	Informers and others.	Total.	
Licensed vendors punished for breach of conditions of license.																								
2. Excise officers, such as Deputy Inspectors, Sub-Inspectors, Daroga, Muharrir, Peons, &c.																								
3. Other persons																								
Total ...																								

Note.—Explain in separate sheet if the whole amount of fines imposed has not been realized, and the amount realized has not been distributed in full.

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2. For the tabular statement printed on page 41 of the Board's Return No. XLIIB, *substitute* the following:—

Offences against the Excise and Opium Laws.

The following tabular statement shows the number of arrests and convictions for offences against the excise and opium laws during the year under review in this district:—

Nature of offences.	Number of persons arrested.	Number of persons convicted.
1. Illicit distillation of country spirit ...		
2. Smuggling of outstill liquor into distillery areas.		
3. Unlicensed sale of country spirit ...		
4. Illicit possession of country spirit ...		
5. Smuggling of illicit opium		
6. Illicit cultivation of poppy		
7. Unlicensed sale of opium		
8. Illicit possession of opium		
9. Smuggling of ganja or sidhi		
10. Illicit cultivation of ganja or sidhi ...		
11. Unlicensed sale of ganja		
12. Illicit possession of ganja		
13. Unlicensed sale of tari		
14. Illicit possession of tari		
15. Unliconsed sale of pachwai		
16. Illicit possession of pachwai		
17. Unlicensed sale of other articles ...		
18. Illicit possession of other articles ...		
19. Breaches of conditions of license ...		
20. Possession of foreign exciseable articles in contravention of prohibition.		
Other offences*		
Total ...		

* The details of these offences should be given in a separate sheet.

No. 21.

THE Board's Circular Order No. 61B, dated 13th December 1890, which also bears No. 5 of December 1890, in the bi-monthly series, is cancelled with reference to the decision of the High Court dated 30th March 1892, that an entrance certificate under the rules of the Uncovenanted Service Family Pension Fund is a life policy for an amount which does not exceed Rs. 1,000, the amount secured being uncertain, and is chargeable with a duty of six annas.

MAY 1892.

C. C. STEVENS, ESQ., C.S.

No. 1.

THE revised form of Annual Return No. XXVIII—Statement showing the recovery of the various kinds of advances—is now passing through the press. The District Officers are requested to indent on the Superintendent of Stationery for the necessary number of copies, and to submit their return for 1891-92 in the revised form as soon as possible.

No. 2.

In accordance with orders received from Government in connection with inspections made of cess revaluation work in the districts of Purnea, Saran, and Darbhanga, the following instructions are issued for the guidance of district officers.

2. In place of the present heading of Register I prescribed in rule 1, Section XII, page 76 of the Cess Manual, 1880, *substitute*:—

"Estates revenue-paying and revenue-free and cess payable;"

And in place of the present heading of Register IV, *substitute*:—

"Progress made in the valuation or revaluation of estates."

3. In appendix B at page 86, *substitute* the following for Register I:—

"No. 1. Register I—Estates revenue-paying and revenue-free and cess payable (see rule 1, Section XII).

Col. 1.	Consecutive number.	Col. 4.	Area of the estate as shown in Register A or B of the Collectorate.
„ 2.	Number in tauzi and in General Register A or B.	„ 5.	Mauzas in the estate.
„ 3.	Name of estate.		

Col. 6. Sadar jama.
„ 7. Names and addresses of recorded proprietors.
„ 8. Mutations in names of recorded proprietors entered in column 7.
„ 9. Under what section valued.
„ 10. Annual value by last valuation.
„ 11. Annual value by present valuation.

Cols. 12 to 19. Instalment and date on which the Cess is payable, divided into—1st instalment—(12) Date, (13) Amount; 2nd instalment—(14) Date, (15) Amount; 3rd instalment—(16) Date, (17) Amount; 4th instalment—(18) Date, (19) Amount.

Col. 20. Remarks.

In the instructions at page 86 of the Cess Manual, 1880, for filling up Register I, after "36" in line 3 of clause 2, insert:—

"The word Thána and the name of the Thána should be written at the top of each page so as to show in what Thána the estates are situated."

After "B" at the end of the clause add—

"Columns 12 to 19 will be filled in according to the number and date of the instalments in which the Government revenue of each estate is payable, and when no revenue is payable, according to the dates which the Lieutenant-Governor shall have fixed under section 42 of the Act. The names and addresses of the proprietors should be entered in column 7 when they are not numerous. When owing to the number of proprietors it would be cumbrous to have all their names entered, the names of the biggest sharers will suffice.

"It will not be necessary to maintain in the Cess Department any register similar to Collectorate Register A. A column (8) has now been provided for mutations where the names of proprietors, being few in number, have been entered in column 7. For the purpose of issuing certificates in cases of default, information should be obtained from the General Department of the Collectorate for the estates with numerous proprietors."

4. The above new form of Register I should not be introduced at once everywhere, as that would necessitate a re-writing of the existing registers. It will be used whenever a district is revalued.

5. In place of Register IV of Appendix B *substitute* the following form with instructions for its preparation :— REV. CIR. MAY 1892.

No. 4.—Register IV.—Progress made in the valuation or revaluation of estates—(See Rule 1, *Section XII.)*

(N.B.—Give number and date of the order sanctioning the valuation.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Consecutive number.	Name of estate, its number on Register A or B, and its tenures and sub-tenures.	Revenue of estate.	Date of issue of notice calling for returns.	Date on which returns are due.	Date of submission of returns.	Under what section valued.	If specially exempted, Ground of exemption.	Old valuation.	New valuation.	Date of publication of valuation roll under section 38.	If summarily valued, mode of valuation, *i.e.*, by multiple of revenue, or rent, or by an acreage rate.	Amount of fine imposed.	Date of issue of notice under section 40 or 89 of the Act.	Date of service of notice.	Amount of Road and Public Works Cess combined at maximum rates.	REMARKS.
	ESTATE.															
	Tenure I. (Name.)															
	Its sub-tenures.															
	1.															
	2.															
	3.															
	&c.															
	Tenure II. (Name.)															
	Its sub-tenures.															
	1.															
	2.															
	3.															
	&c.															
	Tenure III. (Name.)															
	Its sub-tenures.															
	1.															
	2.															
	3.															
	&c.															

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"In column 4 will be entered the date of making over to the Nazir for service. Each estate is to be treated separately and as many pages as may be considered necessary should be set apart for it. Any difference between columns 5 and 6 should be explained in the column of remarks, *e.g.*, extension of time allowed."

6. The following rules are added as Rules 33A and 33B in Section II at page 63 of the Cess Manual.

"33A. An order sheet in the form prescribed in the Board's Circular Order No. 14 of May 1890 should be prepared for each revaluation record."

Order sheet for each revaluation record.

"33B. The Revaluation Deputy Collector shall prepare a proceeding for each estate, giving the grounds on which the valuation is based."

Proceeding for each estate giving grounds of valuation.

7. Rules 21 and 23 in Section II at pages 60 and 61 of the Cess Manual are hereby cancelled, and in Rule 26 at page 61 for the words:—"It should ..... but it" *substitute*:—"It does not, however, give very accurate results and should not be freely resorted to. It."

8. The following should be inserted as Rule 9A, Section II, page 58 of the Cess Manual.

9A. Whenever a revaluation on an extensive scale is sanctioned, the Collector should furnish an estimate of progress, showing how fast he expects the work to proceed, when the first returns should be in, when actual valuations should begin, and at what rate they should progress, &c., &c.

Estimates of progress in revaluation work.

No. 3.

THE following alterations are made in the Wards' Manual, 1888:—

(*a*) For Rule 3, Section VIII (*c*), Part I, page 60, *substitute* the following:—

3. The Government has directed that as soon as an estate comes under the Court of Wards, the first duty of the Court shall be to carry out the provisions of Section 101 and the following sections of the Bengal Tenancy Act, VIII of 1885, to make a settlement of the estate. that is, to have a field measurement made and a complete

record of rights prepared. Until such a record of rights is made, and every dispute between landlord and raiyat is decided, and a clear account has been prepared showing exactly what each man holds, what his tenure is, and what the demand from him is, the Manager of the estate is not to be permitted to use the certificate procedure to recover unpaid arrear, but must go on collecting only undisputed rents, or have recourse to the ordinary law.

It will be the duty of Collectors therefore to submit proposals as early as possible after charge of an estate has been taken, for a survey and preparation of a record of rights. The state of the rent-roll, that is, whether doubt exists as to the rents payable, whether there are disputes with the tenants, and whether the rents appear to be fair, should be noticed, and the funds available for the operations under the Bengal Tenancy Act also be reported on.

(*b*) *Strike out* Rule 4 from the same page.

2. *Insert* the following as Rule 23A, Section III, page 22, of the Certificate Procedure Manual, 1888:—

23A. The Government has directed that as soon as an estate comes under the Court of Wards, the first duty of the Court shall be to carry out the provisions of Section 101 and the following sections of the Bengal Tenancy Act, VIII of 1885, to make a settlement of the estate, that is, to have a field measurement made and a complete record of rights prepared. Until such a record of rights is made, and every dispute between landlord and raiyat is decided, and a clear account has been prepared showing exactly what each man holds, what his tenure is, and what the demand from him is, the Manager of the estate is not to be permitted to use the certificate procedure to recover unpaid arrears, but must go on collecting only undisputed rents, or have recourse to the ordinary law.

3. Similar additions should be made at page 193 of the Ward's Manual, 1888, page 136 of the Cess Manual, 1888, page 108 of the Land Registration and Batwara Manuals, 1889, of which the certificate Procedure Manual forms a part.

No. 4

THE attention of District Officers is invited to the Board's notification, dated 5th April 1892, published in the *Calcutta Gazette*, dated 6th idem, Part I, page 388, prohibiting the importation

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of Shahjehanpur rum into the Lower Provinces of Bengal, except under bond, and directing the payment of full duty on rum leviable in Bengal before its issue from the excise godowns. For facility of reference the notification is reprinted below:—

In modification of the rules published under the notification, dated the 17th May 1886, at page 645, Part I of the *Calcutta Gazette* of the 2nd June 1886, it is hereby notified, with the sanction of the Lieutenant-Governor, that the importation of Shahjehanpur rum into the territories subject to the Lieutenant-Governor of Bengal is prohibited except under bond. That portion of the above-cited rules which provides for the importation of duty-paid spirit into the said territories is hereby cancelled. No spirit shall be removed from the place appointed under number 7 of the rules for its reception, storage, and examination, except under a pass signed by the Collector or other officer duly authorized by the Commissioner of Excise. and until full duty of excise has been paid at such rate as the Lieutenant-Governor may from time to time fix in respect of rum manufactured within the territories subject to the said Lieutenant-Governor. It will always be competent to the Commissioner of Excise, subject to the approval of the Board of Revenue, to permit the removal of non-duty paid spirit from one warehouse to another under bond. The rules, as now modified, shall come into force from the date of publication of the notification in the *Calcutta Gazette*.

The new rules for the importation, storage, issue, and transport of Shahjehanpur rum referred to in the above notification will shortly be published.

No. 5.

With the sanction of the Government of India, the Board direct the following substitutions to be made in the Government Opium Rules 2, Clause (13), 3, Clause (2), *c*, and 4, Clause (1) reprinted in the Excise Manual, 1891.

2. *For* clause (13), Rule 2, page 11 of the Manual, *substitute* the following:—

2(13). "Opium when sold in any quantity not exceeding five tolas in weight, or an intoxicating drug when sold in any quantity not exceeding one tola in weight, and poppy-heads when sold in any quantity not exceeding five seers in weight,

shall be deemed to be sold by 'retail,' and when sold in any large quantity, shall be deemed to be sold 'wholesale.'"

3. *For* Clause (2) *c*, Rule 3, page 11 of the Manual, *substitute* the following:—

3 (2). "An intoxicating drug may be manufactured—

(*c*) by any other person for his own domestic use, in any quantity not exceeding one tola in weight, from opium bought from a farmer or licensed vendor of opium."

4. *For* Clause (1), Rule 4, pages 11 and 12 of the Manual, *substitute* the following:—

4 (1). "Any person may possess opium, not exceeding five tolas in weight, which has been bought from a farmer or licensed vendor of opium, and intoxicating drugs, not exceeding one tola in weight, which have been bought from a farmer or licensed vendor having authority to sell them, or have been manufactured from opium bought from a farmer or licensed vendor of opium."

5. The following alterations sanctioned by the Lieutenant-Governor should be made in the forms of opium licenses affected by the alterations sanctioned in the above rules:—

6. *For* Form I, condition XI, page 31 of the Manual, *substitute* the following:—

FORM I.—*Condition XI.*—That he do not, except to a vendor of opium or of an intoxicating drug, licensed by the Collector, or to a licensed druggist, sell more than five tolas weight of opium to any person at one time, nor permit any person to consume opium on the premises of his shop.

7. *For* Form II, condition XIII, page 33 of the Manual, *substitute* the following:—

FORM II.—*Condition XIII.*—That he do not, except to a vendor of madak (or chandu), licensed by the Collector, or to a licensed druggist, sell more than one tola weight of madak (or chandu) to any person at one time, nor permit any person to consume madak (or chandu) on the premises of his shop.

8. *For* Form V, condition XI, page 37 of the Manual, *substitute* the following:—

FORM V.—*Condition XI.*—That he do not, except to a vendor of opium or of an intoxicating drug, licensed by the

Collector, or to a licensed druggist, sell more than five tolas weight of opium to any person at one time, nor permit any person to consume opium on the premises of his shop.

9. *For* Form VI, condition XI, page 39 of the Manual, *substitute* the following:—

FORM VI.— *Condition XI.*—That he do not, except to a vendor of madak (or chandu), licensed by the Collector, or to a licensed druggist, sell more than one tola weight of madak (or chandu) to any person at one time, nor permit any person to consume madak (or chandu) on the premises of his shop.

10. *For* Form VIII, condition VIII, page 43 of the Manual, *substitute* the following:—

FORM VIII.—*Condition VIII.*—That he do not, except to a vendor of opium or of an intoxicating drug, licensed by the Collector, or to a licensed druggist, sell more than five tolas weight of opium to any person at one time, nor permit any person to consume opium on the premises of his shop.

11. *For* Form IX, condition IX, page 44 of the Manual, *substitute* the following:—

FORM IX.—*Condition IX.*—That he do not, except to a vendor of madak (or chandu), licensed by the Collector, or to a licensed druggist, sell more than one tola weight of madak (or chandu) to any person at one time, nor permit any person to consume madak (or chandu) on the premises of his shop.

No. 6.

WITH the sanction of the Government of India, the Board direct the following substitutions to be made in the Government Opium Rules 2, Clause (13), 3, Clause (2) *c*, and 4, Clause (1) reprinted in the Opium Manual, 1891 (Part I).

2. *For* Clause (13), Rule 2, Chapter III, page 19 of the Manual, *substitute* the following:—

2(13). "Opium when sold in any quantity not exceeding five tolas in weight, or an intoxicating drug when sold in any quantity not exceeding one tola in weight, and poppy-heads when sold in any quantity not exceeding five seers in weight

shall be deemed to be sold by 'retail,' and when sold in any larger quantity shall be deemed to be sold 'wholesale.'"

3. *For* Clause (2) *c*, Rule 3, Chapter III, page 19 of the Manual, *substitute* the following :—

3 (2). "An intoxicating drug may be manufactured—

(*c*) by any other person for his own domestic use, in any quantity not exceeding one tola in weight, from opium bought from a farmer or licensed vendor of opium."

4. *For* Clause (1), Rule 4, Chapter III, page 19 of the Manual, *substitute* the following :—

4 (1) "Any person may possess opium, not exceeding five tolas in weight, which has been bought from a farmer or licensed vendor of opium, and intoxicating drugs, not exceeding one tola in weight, which have been bought from a farmer or licensed vendor having authority to sell them, or have been manufactured from opium bought from a farmer or licensed vendor of opium."

5. The following omissions should be supplied in Opium Form I, printed in Chapter III, page 27 of the Manual :—

"FORM I.—*Condition II.*—That he open his shop within fifteen days from 1st April 189 , or from the commencement of the term of this license.

FORM I.—*Condition III.*—That in the event of his failure to do so, this license shall be cancelled and the sum paid in advance forfeited, and the license fee for the month shall be levied from him."

The numbers of the succeeding conditions of Form I should be changed accordingly.

6. The following substitutions sanctioned by the Lieutenant-Governor should be made in the forms of opium licenses affected by the alterations sanctioned in the above rules :—

7. In Form I, *for* Condition XI, printed in Chapter III, page 28 of the Manual, *substitute* the following :—

FORM I.—*Condition XI.*—That he do not, except to a vendor of opium or of an intoxicating drug, licensed by the Collector, or to a licensed druggist, sell more than five tolas weight of opium to any person at one time, nor permit any person to consume opium on the premises of his shop.

REV. CIR. MAY 1892.

8. *For* condition XIII, Form II, *substitute the following:*—

FORM II.—*Condition XIII.*—That he do not, except to a vendor of madak (or chandu), licensed by the Collector, or to a licensed druggist, sell more than one tola weight of (madak or chandu) to any person at one time, nor permit any person to consume madak (or chandu) on the premises of his shop.

9. *For* Form V, condition XI, in Chapter III, page 35 of the Manual, *substitute* the following :—

FORM V.—*Condition XI.*—That he do not, except to a vendor of opium or of an intoxicating drug, licensed by the Collector, or to a licensed druggist, sell more than five tolas weight of opium to any person at one time, nor permit any person to consume opium on the premises of his shop.

10. *For* Form VI, condition XI, in Chapter III, page 37 of the Manual, *substitute* the following :—

FORM VI.—*Condition XI.*—That he do not, except to a vendor of madak (or chandu) licensed by the Collector, or to a licensed druggist, sell more than one tola weight of madak (or chandu) to any person at one time, nor permit any person to consume madak (or chandu) on the premises of his shop.

11. *For* Form VIII, condition VIII, in Chapter III, page 42 of the Manual, *substitute* the following :—

FORM VIII.—*Condition VIII.*—That he do not, except to a vendor of opium or of an intoxicating drug, licensed by the Collector, or to a licensed druggist, sell more than five tolas weight of opium to any person at one time, nor permit any person to consume opium on the premises of his shop.

12. *For* Form IX, condition IX, in Chapter III, page 44 of he Manual, *substitute* the following :—

FORM IX.—*Condition IX.*—That he do not, except to a vendor of madak (or chandu), licensed by the Collector, or to a licensed druggist, sell more than one tola weight of madak (or chandu) to any person at one time, nor permit any person to consume madak (or chandu) on the premises of his shop.

No. 7.

UNDER the sanction of Government, the Board having directed the reduction of the limit of private possession of Garhjat ganja from 20 to 5 tolas in the districts of the Orissa Division without a license from the Collector or other authorized officer, the following corrections should be made in Clause 49, Section XX, page 162 of the Excise Manual, 1891 :—

In line 2, before the word "ganja," *add* the word "Rajshahi," and in line 3, after "1878," *insert* the words "and in the case of Garhjat ganja in excess of 5 tolas" allowed under Board's Circular Order No. 29B of 7th May 1892.

No. 8.

THE Board direct the following addition to Rule 31, Section XIII, page 137 of the Excise Manual, 1891 :—

"They will see that water is not mixed with the distilled spirit, after distillation but prior to the liquor being tested for alcoholic strength, and in districts other than those of the Patna Division that water is not placed in the 'receiver' prior to the commencement of distillation."

MAY 1892.

C. C. STEVENS, ESQ.

No. 9.

THE Board have learnt that there is frequently much delay in carrying out surveys and settlements ordered on applications under Section 103 of the Bengal Tenancy Act, VIII of 1885. The local officers should always see that there is proper agency for carrying on such works, and that it is completed within a reasonable time.

No. 10.

IN the Appendix to Chapter IX, page 180 of the Board's Rules, 1888, after Return LV enter the following under the heads of the table therein given:—

Number.	Period.	SUBJECT.	REMARKS.
1	2	3	4
LVI	Ditto ...	Statement of the particulars of revaluation in progress.	

Similar entries should be made after Return LV at page 183 of the same volume.

2. In the Cess Manual, 1888, in Rule 3 of Section XII at page 77, after Return LV *insert*—

Return LVI, Annual statement of particulars of revaluations in progress (see Appendix C, No. 18).

In Appendix C of the same Manual, after No. 17 at page 98, *insert* the following:—

REV. CIR. MAY 1892.

No. 18, *Annual statement Return LVI of the particulars of revaluation in progress see Rule* 3, *Section XII.*

Column 1.—District.
„ 2.—Revaluation, whether complete or partial.
„ 3.—If carried on by a special officer, name of the special officer and the date from which he took charge.
„ 4.—If partial number of estate and tenures to be valued or revalued, the orders by which the revaluation of each batch was sanctioned being quoted.
Column 5.—Increase estimated to be attained when the revaluation was sanctioned.
„ 6.—Amount of work done to the end of the preceding year.
„ 7.—Progress made in valuation work during the year.
„ 8.—Amount of work remaining to be done at the close of the year.
„ 9.—Date when the revaluation is expected to be completed.
„ 10.—Remarks.

In the column of remarks should be entered a brief note of any special features in the revaluation, and an explanation of difficulties, if any, which have been experienced, and also of any delay which may have occurred in making adequate progress.

No. 11.

THE Government in paragraph 14 of its Resolution on the Report of the Salaries Commission approved of the recommendation that letters of transient interest should not be docketed. This rule is, it is believed, observed in some offices, but its observance should be general and the Board therefore desire to remind all Revenue Officers that dockets are not required for communications of merely transient interest, such as reminders, applications for leave, applications for copies of enclosures and papers, reports of assumption and delivery of office, acknowledgments of receipts of records and papers, &c.

No. 12.

In continuation of Circular Order No. 7 of April 1892, the following alterations are made in the rules issued with Circular Order No. 6 of July 1891 as Section X, Part I of the Wards' Manual, 1888:—

(*a*) For Rule 1 in that section *substitute* the following:—

1. Under Section 10 of Act IX (B.C.) of 1879, the Civil Court may, whenever it is satisfied that an order should be made under Section 7 of Act VIII of 1890, appointing a Guardian of the person or property of a minor or both,

or whenever it removes under Section 39 of the same Act the Guardian of a minor,

apply to the Court of Wards to take charge of the person or property consisting of land of such minor; and it shall be at the discretion of the Court of Wards to take charge of such person or property, or to refuse to do so. Whenever the Court of Wards accepts charge on such application, it shall issue orders to that effect under Act IX. (B.C.) of 1879, which will then apply to estates thus made over by the Civil Court.

1A. The Civil Court may, however, without an application to the Court of Wards appoint the Collector to be Guardian of the property or person, or both, of a minor, and whenever he is so appointed, he is under Section 23 of Act VIII of 1890 to be subject to the control of the Local Government or of any authority appointed by the Local Government. The rules following have reference to such cases.

(*b*) In the 2nd clause of Rule 4 for the words "entire estates are," *substitute* the words "an estate as defined in Section 3 of Act IX (B.C.) of 1879 is."

No. 13.

It having been intimated by the Accountant-General, Bengal, that the Comptroller-General has no objection to the reduction of the term for the retention of treasury chalans from six to three years, the Board direct that these pa ers be now preserved for three years only.

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No. 14.

It has been brought to the notice of the Board that the existing form of Application claiming malikana (Board's Miscellaneous No. 362) is defective, as it requires the Accountant to report whether the applicant has been granted a certificate, although he may not have the requisite information. The duty of so reporting will now rest on the Accountant and the Sarishtadar jointly. The latter will have the papers, and will let the Accountant see them, and they will then both sign the requisite report. One officer will thus be a check on the other. The heading "Report of the Accountant as to whether the applicant has been granted certificate" has accordingly been altered to "Report of the Sarishtadar and the Accountant as to whether the applicant has been granted certificate." The alteration should be made by hand in the existing forms in stock.

No. 15.

The form of register prescribed by paragraph 6 of the Board's Circular Order No. 7 of March 1891 for recoveries made of sums advanced for cess process fees having been found defective, the Board direct that the following form be substituted for it and be entered as register No. 68 at page 154 of the Board's Rules, 1888:—

Register 68.—*Recoveries of Advances for Cess Process Fees.*

1. Date of advance.
2. Number of requisition or certificate.
3. Number of estate or tenure concerned.
4. Amount advanced and on what account.
5. Date of recovery.
6. Amount recovered and on what account.
7. From whom recovered.
8. Date of credit of amount to District Road Fund.
9. Nazir's initials.
10. Deputy Collector's initials.
11. Remarks.

SUBSTITUTE the following rules, which have been approved by Government,* for Rules 1 to 5 in Part II, Section V, page 109 of the Stamp Manual, 1889:—

* Government order No. 17T—F, dated 2nd May 1892.

PART II.—BOARD'S RULES.

1. Applications for refund or renewal shall be made on printed forms (*vide* form given in Appendix A—I) containing the particulars required by law, with counterfoils, including the receipt to be given by the Collector and the receipt for money or fresh stamps, as the case may be, to be given by the party. These forms shall be kept at each treasury or sub-treasury for sale to the public at one pice for each, and while such printed forms are available they must be used by applicants.

Contents of application.

2. The Collector shall keep a register of applications for refund or renewal in the form given in Appendix A—II.

Register of applications.

3. On receipt of an application the stamped papers shall be counted, and the counterfoil attached to the form shall be filled up and returned to the applicant, who will be told when the Collector's order will be passed.

Procedure after receipt of application.

4. The Collector will satisfy himself that the stamps are genuine, and that no marks of cancelment have been erased, He will also carefully examine the grounds of the application before granting the refund or renewal.

5. If the Collector is satisfied that the applicant is entitled to the refund or renewal, he shall grant such refund or renewal, as the case may be, entering the necessary particulars in the counterfoil attached to the application, and taking the applicant's receipt thereon.

6. While paying due attention to Rule 18 of Part I, Chapter V, Section II, of these rules, the Collector must bear in mind that it is not obligatory on him to require a deposition or affidavit in

Affidavit or deposition not generally necessary.

every case. It will probably be found sufficient ordinarily to have the application verified as provided in the form of application.

Procedure to be followed when affidavit or deposition is necessary.

7. If the Collector thinks it necessary to require an affidavit, he will return the application for that purpose. If a deposition be thought necessary, the Collector should take it or have it taken at once.

Procedure when stamp is purchased in different district.

8. If the stamp has been bought in a district other than that in which it is presented for refund or renewal, the Collector will refer the applicant to the Collector of the district where the stamp was purchased.

Who to receive applications.

9. Applications for refund or renewal may be received by either the Collector or the Stamp Deputy Collector; in the latter case they must be sent immediately to the Collector for orders.

Treasurer's report necessary in exceptional cases.

10. It is understood that in some districts the practice is for the Collector to call for a report from the Treasurer. This can only be necessary in very exceptional cases.

Refunds when to be made.

11. Refunds shall, if possible, be made on the day of application.

Procedure when application is made to Subdivisional Officer.

12. An application for refund of the value of stamps purchased at a subdivision may be received by the Subdivisional Officer, who shall forward it with the stamps and with the deposition of the applicant, if a deposition is considered necessary, to the Collector for disposal.

13. The entries in the register referred to in Rule 2 of these rules should be filled in after disposal of the application.

2. Alter the numbers of Rules 6, 7, 8, and 9 on pages 109 and 110 of the same part and section of the above Manual, to 14, 15, 16, and 17, respectively.

3. *Add* the following form as No. 5 in Appendix A—I, page 125 of the Stamp Manual:—

STAMPS.

No. 5.—FORM OF APPLICATION FOR REFUND OR RENEWAL.

1. Name of applicant.
2. Description of stamp (*i.e.* impressed or denoted.)
3. Value.
4. Date of purchase.
5. Where and from whom purchased.
6. Date of the stamp becoming spoiled or unfit for use.
7. Manner in which the stamp has become spoiled or unfit for use.
8. Whether the application is for refund or renewal.
9. Date of application.

I do hereby declare that the statements made above are true to the best of my knowledge and belief.

(*Signature of Applicant.*)

10. Date fixed for disposal.
11. Date of disposal.
12. Final order.
13. Initials of Collector.

APPLICANT'S RECEIPT.

RECEIVED from the Collector of the sum of Rs. only, being the value of spoiled stamps less one anna in each rupee of the nominal value.

(*Signature.*)

Date

RECEIVED from the Collector of fresh stamps as follows:—

Number.	Value.	Amount.
Total ...		

(*Signature of the Applicant.*)

Date

COLLECTOR'S RECEIPT.

RECEIVED an application with spoiled stamps, value Rs.

paying for { refund / renewal } thereof under section , Act I of 1879. Of these stamps, value Rs. , are herewith returned as inadmissible. Orders will be passed on

(*Signature of the Collector.*)

Date

REV. CIR. MAY 1892.

4. To the end of the table in Appendix A—I on page 121 of the Manual, *add* the following:—

OTHER FORMS.

(5). Application for refund or renewal of stamps.

5. The form mentioned in Rule 1 of the foregoing paragraph 1 should be obtained from the Superintendent of Stationery, Calcutta, by indent in the usual manner.

No. 17.

Errata.

THE following typographical corrections should be made by hand in the Excise Manual, 1891:—

2. Clause 4, Section II, line 9, page 102. *For* the word "often" *read* "oftener."

3. Clause 12, Section XIX, lines 12 and 13, page 152. *For* "transported" *read* "transported."

4. Clause 7, Section XXIII, page 173. *Insert* the figure "3" after the letters B. C. O. in the margin.

5. Clause 8, Section XXIII, page 173. *Insert* the figure "8" after the letters B. C. O. in the margin.

6. Clause 19, Section XXIII, page 175. In line 2, *strike out* the letter S.

7. Table IV, page 203. In heading of column 8, *for* the figure "8" *substitute* "9."

8. Form No. 114, page 310. In heading of the sub-columns of column 5, *for* "M. S. C." *substitute* "Rs. A. P."

9. In line 51 on page 321, *for* the word "bond" *read* "hand."

10. Form No. 16, Table I, page 207. In heading of column 7, *for* "column 5" *read* "column 6."

No. 18.

UNDER the Government notification No. 1213, dated the 21st March 1892, published at page 327, Part I, of the *Calcutta Gazette* of the 23rd idem, the rules regarding the levy of Excise duty on spirits manufactured or produced after the European method in

Portuguese India, when imported by sea into any port in Bengal, have been cancelled, and should be omitted from pages 21 and 22 of the rules under the Sea Customs Act, VIII of 1878, published under Section 204 of the Act.

No. 19.

THE notification of 26th March 1883, printed on page 334, Appendix *B* of the Excise Manual, 1891, is rescinded. The following notification, dated 3rd May 1892, published in the *Calcutta Gazette*, dated 11th idem, Part I, page 502, should be substituted therefor :—

The 3rd May 1892.—In supersession of the notification of the 26th March 1883, published at page 264 of Part I of the *Calcutta Gazette* of 28th idem, it is hereby notified that, under the authority vested in him by Section 41 of Act VII (B.C.) of 1878, the Lieutenant-Governor has been pleased to vest all police officers above the rank of constable throughout Bengal with the powers given to Excise Officers by Sections 39 and 40 of the said Act.

No. 20.

IN supersession of the rules relating to spirits manufactured in British India and imported by sea into Calcutta, contained in Section XI, pages 130-31 of the Excise Manual, 1891, the Board direct under the sanction of Government the substitution of the following revised rules published under notification No. 1957, dated 4th May 1892, at page 502 of Part I of the *Calcutta Gazette* of the 11th idem :—

1. All spirit manufactured in British India and imported into Calcutta by sea shall be imported under bond. Such spirits shall be landed under Customs green boat-note and placed in the Custom House godown, and will remain in the custody of the Collector of Customs until the importer, owner, or agent applies for its removal into the Excise godown.

2. Applications for removal shall be made in the usual bill-of-entry form supported by the bill-of-lading or delivery order. The bill-of-entry will be made out "for removal into the Excise godown," and the officer in charge of the Excise godown will give the Customs Officer a receipt in or the number of casks or packages received.

3. As soon as possible after the spirit has been received in the Excise godown, it will be tested and gauged by an officer appointed by the Superintendent of Excise Revenue, and the result will be communicated to the officer holding the bond in Madras or elsewhere.

4. Excise duty shall be levied by the Superintendent of Excise Revenue on all such spirit, subject to a wastage allowance similar to that laid down in Section 116 of the Sea Customs Act.

5. Passes for the removal of the spirit from the Excise godown will be issued by the Superintendent of Excise Revenue in accordance with Section 18 of Act VII (B.C) of 1878.

6. All charges incurred in the landing and removal of the spirit must be paid by the importer, owner, or agent to the Collector of Customs, failing which the amount will be levied by him under Section 119 of the Sea Customs Act, and no portion of the spirit shall be removed from the Excise godown until a no-demand certificate has been received by the Superintendent of Excise Revenue from the Collector of Customs.

7. All charges on account of rent, cooperage, storing, removing, &c., incurred after such spirit has been received into the Excise godown must be paid by the importer, owner, or agent, as the case may be, to the Superintendent of Excise Revenue before the spirit is removed from the Excise godown, at such rates as may from time to time be fixed by the Board of Revenue.

8. After the fourth day, rent shall be charged on the spirit stored in the Excise godown at the rate of 3 annas per day per pipe or puncheon; 3 annas per day for every 100 Imperial gallons when imported in drums, bottles, or other vessels; 1½ anna per day per hogshead; and 1 anna per day per quarter cask. In cases where the importers, owners, or agents do not make their own arrangements for cooperage, storage, and removal of the spirit, the charges shall be for cooperage, 8 annas per cask, and for storage and removal, if imported in casks, one anna per cask, and if imported in drums, cases, or other vessels, half an anna per package.

JUNE 1892.

C. C. STEVENS, ESQ.

No. 1.

THE following form is substituted for Form D, headed "Register of Applications for copies," given on page 33 of The Records Manual, 1888:—

FORM D.

(SEE SECTION VIII, RULE 19.)

Register of applications for copies.

(To be maintained in all Revenue offices and to be preserved for three years.)

Serial number.	1	
Name of applicant.	2	
Date of application.	3	
Nature of document of which copy or inspection is applied for, and number and year of case in which filed.	4	
Whether applicant requires— Certified copy.	5	
Whether applicant requires— Uncertified copy.	6	
Number of Folios. Filed with application.	7	
Number of Folios. Filed afterwards, with date of filing.	8	
Number of Folios. Used.	9	
Number of Folios. Returned unused.	10	
Extra fee for urgent copy.	11	
Court-fees for certified copy.	12	
Fees for search or inspection.	13	
Date on which copy was ready for delivery.	14	
Date on which delivery was taken.	15	
REMARKS.	16	

NOTE.—In the column for remarks should be noted any copies which, though originally applied for and granted as "uncertified," are subsequently converted into "certified" copies.

REV. CIR. No. 2.

JUNE 1892. Two cases have recently come to the notice of the Board in which, owing to the want of proper precautions on the part of a District Officer in taking security, a sum of Rs. 2,261, being the irrecoverable balance of loans granted under the Land Improvement Loans Act, had to be written off.

2. In the first case Rs. 1,000 were granted for excavating a tank, on the security of rent-free lands included in a schedule of property which was reported by the Sub-Deputy Collector, who held the enquiry, to be correct. Information having subsequently been obtained that a part of the property pledged had been mortgaged to a third party, the debtor was ordered to refund the amount or to furnish fresh security. He thereupon offered other rent-free lands as security, and they were reported on enquiry by the Sub-Deputy Collector to be worth not less than Rs. 2,000. He also offered to pledge the tank, which, when excavated, would have been worth Rs. 1,500, as a further security. The land pledged was also found, on enquiry in the Registration Office, to be free from encumbrance. A fresh security bond was thereupon taken from the debtor, an additional loan of Rs. 300 being also made to him, which provided that the loan should be repaid in seven instalments, with interest at 6¼ per cent., and that the work should be completed within six months.

The first instalment with interest was paid up, but as the work had not been commenced, even after the grant of an extension of time, a notice was issued calling upon the debtor to show cause why he should not repay the whole loan with a penalty. The notice could not be served on him, as he kept himself out of the way. A certificate was accordingly filed, and the property pledged advertised for sale, but no purchaser appeared to bid. The Nazir was then deputed to enquire about the property, and he reported that the debtor had no rent-free lands or other property belonging to him in the villages in which he was said to have possessed such lands. He was accordingly prosecuted and convicted under Section 420 of the Indian Penal Code, and sentenced to one year's rigorous imprisonment, but was released on appeal, the Judge holding that it was not proved satisfactorily that he had no rent-free lands in his possession. The

Sub-Deputy Collector, who had held the enquiry regarding the sufficiency of the security was called upon to explain why he recommended the loan, and he stated that he was led to believe from the papers shown, and from the evidence of witnessss recorded, that the debtor was in possession of the property.

3. In the second case Rs. 1,000 were advanced jointly to two brothers for the excavation of a tank. On enquiry it was found that only a small portion of the advance was spent on the work, and the debtors were therefore called upon to refund the balance with interest. They paid only a part of the loan, and a part was realized by the sale of the property mortgaged and other property of the debtors under the certificate procedure. A warrant of arrest was issued for the realization of the balance against one of the debtors, the other having died, but to no effect. On enquiry it was found that the debtors had no other property from the sale of which the balance could be realized.

4. The Board desire therefore to impress on the District Officers the necessity for great care in enquiring into the sufficiency of the security offered for loans under the Land Improvement Loans Act.

No. 3.

THE following additions and alterations are made in Part I of The Wards' Manual, 1888:—

1. Section IX, Rule 3, page 72. *For* the word "Circular" *substitute* "Circulars," and after the year "1888" *add* "and No. 8 of March 1892."

2. *Appendix T.—Insert* an asterisk to Register 2 after the word "raiyat" on page 122, and *add* a foot-note as follows:—

* See revised form prescribed by Circular Order No. 8 of March 1892.

Add an asterisk to Register 8 after the word "Pass-book" on page 123, and *substitute* for the present foot-note the following:—

These two forms have been superseded by those prescribed by Schedule II of Act VIII of 1885 and Circular Order No. 8 of March 1892 respectively.

Strike out forms Nos. 2 and 8 From pages 125 and 128 respectively.

REV. CIR. JUNE 1892.

At the end of page 128 *add* to the Appendix Circular Order No. 8 of March 1892 and revised Forms 2 and 8 as follows:—

Circular Order No. 8 of March 1892.

The Hon'ble Sir H. L. Harrison, KT.

IN compliance with the desire of Government the Board have, after obtaining the opinions of Collectors of districts where the number of Government estates is large, considered whether a revision of the forms of registers prescribed in Appendix A, Chapter III of The Board's Rules, 1888, is necessary. It appears to them that the existing forms are suitable, slight alterations being, however, required in two.

2. In Register No. 8—Pass-book—the second-half relating to disbursements is not needed. It is hereby cancelled. The first-half only will be printed in future.

3. Register No. 2—Jama-Wasil-Baki—has not hitherto been used everywhere, under the impression that it is too cumbrous and complicated for the subordinate tahsil officers. If the form is carefully examined, however, it will be found to be quite simple, being substantially an adaptation of the form used by the zamindars of private estates. It is only necessary that plain instructions should be given as to the mode of making the entries, and these are now furnished at foot of the specimen page annexed. The headings have also been slightly modified in the direction of greater simplicity, and provision has been made for noting alterations of area and rent as well as mutations of holdings. The register will in future be printed in this modified form, which is to be substituted for that on page 42 of The Board's Rules, 1888.

At the beginning of each register a copy of the specimen page annexed should be inserted for reference by the officer keeping the register. The other pages will not have the instructions and notes printed on them. With these specimen entries and the instructions and notes for their guidance, the Board consider that no difficulty should be experienced in getting the register properly maintained by the subordinate establishments for all estates in future. The Deputy Collector or other superior officer in charge of Government estates should see that all the subordinates learn to use the form, and in future it must be introduced everywhere.

4. Copies of the forms should be obtained from the Superintendent of Stationery by indent in the usual manner.

No. 2.—*Jama-Wasil-Baki of each Raiyat of Khas Mahál* *for the year* 18

No.
Name of raiyat
Residence
Mauza
Annual rent ... ... Rs. 14 A. 0 P. 0
Road cess and public works cess ... 7 0
Total ... 14 7 0

* Area of holding ... 14 Bs.

Dates.	Rent.	Road and public work cesses.
	Rs. A. P.	Rs. A. P.
1st April	7 0 0	0 3 6
1st October	3 8 0	0 1 9
1st January	3 0 0	0 1 9

Detail of mutations and alterations of area and rent during the year, if any. (*See* instructions.) †

Collections.		Instalments.	Description of items.	Rent due, *i.e.* arrears of previous years and current rent.					Road and public works cesses, *i.e.*, arrears of previous years and current demand.						Remarks.
Date.	No. of counterfoil receipt.			18 .	18 .	18 .	18 .	Total arrears.	Current.	18 .	18 .	18 .	18 .	Total arrears.	Current.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			Arrears of previous years ..	...	...	...	Rs. A. P. 4 0 0	Rs. A. P. 4 0 0	Rs. A. P. ...	...	...	...	Rs. A. P. 0 4 0	Rs. A. P. 0 4 0	Rs. A. P. ...	
		1st April ...	Demand ...	...	...	...	...	...	7 0 0	...	...	...	...	...	0 3 6	
10th April...	120	.....	Payment ...	...	...	...	4 0 0	4 0 0	7 0 0	...	...	...	0 4 0	0 4 0	0 3 6	
				...	...	...	1 0 0	1 0 0	5 0 0	...	...	...	0 4 0	0 4 0	0 2 0	
		1st October	Demand ...	...	...	...	3 0 0	3 0 0	2 0 0	...	...	...	...	...	0 1 6	
				...	...	...	...	...	3 8 0	...	...	...	...	...	0 1 9	
15th October	10	.....	Payment ...	...	...	...	3 0 0	3 0 6	5 8 0	...	...	...	...	...	0 3 3	
				...	...	...	2 0 0	2 0 0	5 8 0	...	...	...	...	...	0 3 3	
30th October	.....	.....	Remission ...	...	...	...	1 0 0	1 0 0	..	...	...	...	...	...	...	
				...	...	...	1 0 0	1 0 0	...	...	...	...	...	...	...	
				...	...	...	...	...	...	...	...	...	...	...	...	

NOTE.—The specimen entries above show how the columns are to be filled up. First, the arrears of previous years are shown, then the demand of the first kist, and then the total is struck. If payments are made before the next kist, they are entered, and the balance still due is struck. If not, the demand of the next kist is entered and the total struck. Then any payment is entered and the balance struck, and so on. The principle is to show regularly up to date, by adding every new demand and subtracting every amount paid (or remitted), the actual amount outstanding against the tenant. In the first two columns are to be entered the date and number of counterfoil receipts against payments, and the date against remissions, shown in column 4.

* Where *bhaoli* cultivation prevails, mention in a note at the bottom of the page how much of the area was cultivated *bhaoli* with each kind of crop, the rent payable for each such crop, the total *bhaoli* rent of the year, and the equivalent in cash.

† In case of transfer enter here the name and residence of the new tenant, the mode of transfer, whether by sale, inheritance, &c., and the date on which it took effect. If a portion only of the holding was transferred, enter also the area, the rent of that area, and the number of the new tenant in this register. A new page must at once be given in this register to the new tenant of the portion which has changed hands, with particulars of the land rent cess payable by him, and his account will be kept on that page. The old tenant will then continue to be liable for the rent of the portion of the holding remaining in his possession, and entries regarding him will continue to be made in his own page.

If in consequence of any enquiry made during the year, any alteration is found in the area of the holding and the tenant is made liable for a higher or lower rent, the alteration in the area should be noted here, together with the new rent payable, and the date from which it is payable.

No. 8.—*Pass-book. The Treasury of* *in account current with Khas Mahal Collections of the* *District.*

Dr.

Date.	Number of chalan.	Amount. Rs.	A.	P.	Initials or signature of Treasury Officer.

No. 4.

WITH reference to the Resolution of Government in the Financial Department, No. 5251, dated 7th December 1891, the following modifications are made in the rules regarding "Extra and supplementary budget allotments" contained in Section IV, Chapter I of the Board's Rules, 1888.

Rule 3.—For the form of application for extra budget allotment appended to this rule, *substitute* the following:—

Reappropriation statement to meet additional charges on account of *in the office of the*

Major, minor, and detailed heads under which the charge falls.	Amount of extra charge.	Reappropriation proposed by the officer making the application out of grants at his disposal.		Reappropriation proposed by head of department out of grants under his control.			Explanation, if no reappropriation is considered possible. In such cases the urgency and necessity for the outlay must also be explained, and the reason why it could not be provided for in the budget.	Orders of the Local Government.			
								Sanctioning reappropriation.			Refusing application.
		Heads under which savings will be made.	Amounts.	Office or offices in which savings will be effected.	Heads to be reduced.	Amounts.		Office or offices where savings will be effected.	Major, minor, and detailed heads to be reduced.	Amounts.	
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.		Rs.			Rs.				Rs.	

For use in the office of Accountant-General.

No. , *dated*

Forwarded to Government with the following remarks.

Accountant-General.

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Rule 4.—*Substitute* the following for this rule :—

"4. Every application for extra budget grant should be submitted in triplicate to the Commissioner of the Division, who will, if departmental sanction has been already accorded, or if he considers that it should be accorded, to the work on which the money is to be spent, forward the same to the office of the Board in the proper department with his remarks. The Board upon a consideration of the Commissioner's report will decide on the merits of the application, and will reject or forward it to Government through the Accountant-General, Bengal, for sanction, as may seem proper."

Rule 5.—For this rule *substitute* the following :—

"5. When the expenditure cannot be met by a reappropriation of the funds at the disposal of the Board, or cannot be defrayed from funds available under the same detailed head of the provincial budget, the Board, if they approve the proposed extra grant, will submit the application to Government for sanction through the Accountant-General. In such a case orders of Government will be necessary for departmental sanction to the work, as well as to a reappropriation of the budget provision by transfer to the head to which the extra charge appertains of a portion of the sanctioned grant made under a head to which the expenditure does not properly belong."

Rule 6.—For the last sentence commencing with "whenever application, &c.," *substitute* "every application for sanction to an extra budget grant should be accompanied by a statement in the subjoined form showing how the expenditure is proposed to be met. A copy of this statement should be forwarded by the sanctioning authority, together with the order of sanction to the Audit Office. Where reappropriation is made from an existing grant, the Audit Office will conduct the audit against the reduced grant.

Major and minor heads of account under which the expenditure will fall.	Sanctioned grants for major and minor heads.	Recorded outlay against those granted by latest available accounts.	Proposed reduction in sanctioned grants from which the proposed expenditure will be met.	Explanation, if no reappropriation is considered possible. In such cases the urgency or necessity of the outlay should also be explained.
1	2	3	4	5

NOTE.—In sanctioning, the reduced grant from which tranfers are made will be stated for the information of the audit officers.

Rule 7.—For the word "third" in the fourth line *substitute* "fourth."

Rule 8.—*After* the word "earlier" in the eighth line *insert* "in all applications for sanction to expenditure it should be distinctly stated whether provision for the proposed charge has or has not been made in the budget estimate of the year, and, if not, whether it could be met from the savings in the existing grants."

No. 5

THE Board have reason to believe that misconception exists among some officers as to the requirements of the law under Section 40 of the Bengal Tenancy Act, and that this has led to the rejection of applications for commutation of rents payable in kind on insufficient grounds, and the consequent discouragement of such applications. They desire therefore to point out that, subject to the grounds of his decision being recorded and to an appeal, the officer dealing with an application under the section has full discretion to seek for such evidence, and make such enquiry as he may deem necessary in order to determine the money-rent to be fixed. If the tenants are unable to produce receipts showing the quantity of produce previously received by the landlord or its cash-equivalent—and they will seldom possess such receipts—or the landlords file papers purporting to give previous outturns and divisions of the crops which the tenants repudiate, or which are apparently false, the applications should not necessarily be rejected, but the officer should endeavour to arrive at a fair estimate of the money-rent by recording and duly considering such oral testimony as may be produced by the parties, by reference to other sources of information, such as the cess papers of the estate, and if necessary, by local enquiry conducted in person or through some other competent officer.

2. Again, in determining the amount of the money-rent the officer must be careful to take into consideration, not one only but all the matters mentioned in sub-section (4), save (*c*) whenever it has no application. A money-rent fixed on the basis of (*a*) only would ordinarily be too low, while one fixed on the basis of (*b*)

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only would ordinarily be excessive. Apart from any consideration due to (*c*), the officer is required to "have regard" to both (*a*) and (*b*), and to fix a rent which will be fair in comparison with both the average cash rent of the neighbourhood and the rent in kind hitherto realized for the land. Unless the landlord has undertaken to maintain means of irrigation, in which case (*c*) would apply, it must be borne in mind that, as the rent ceases to vary with the outturn and becomes fixed, the risk of the seasons falls on the tenant alone, and the rent should therefore be such as, taking the seasons (good and bad) one with another, he will be capable of meeting and may therefore be reasonably imposed on him.

No. 6.

As some diversity of practice appears to exist in respect of the payment of fees for revenue executive processes, the Board desire to lay down the following instructions with a view to uniformity in future:—

In Rule 15, Section VII, Chapter VII, page 132 of The Board's Rules, 1888, *for* the words "should . . . . . possible" in lines 1 and 2 *substitute* "when prepaid should be paid in stamps." In line 4 *for* the word "unavoidable" *substitute* "allowed."

The following should be *inserted* as Rules 15A and 15B:—

Fees when to be prepaid and when not.

15A. In the case of processes for Government dues, as specified in Appendix A, Part I, to this chapter, prepayment of the fees should not be required, as such prepayment causes loss to the Government when recovery is not made from the judgment-debtors, but the fees when recovered should be expended in the purchase of stamps to be attached to the record as provided for in the preceding rule.

Processes for the recovery of sums due to private individuals, such as zamindars or proprietors of wards', attached, or encumbered estates, or to public bodies, such as District and Local Boards, or Municipalities (*vide* Appendix A, Part II) should have the fees prepaid in stamps, to be affixed to the application for process as provided in the preceding rule. In such cases all recoveries from

the judgment-debtors will be credited in cash to the department on whose behalf the certificates were issued.

As the Appendix may not be complete, the general principle must be observed for any case not provided for in it, viz., that for Government dues prepayment of process fees is not necessary, but *that it is compulsory in all other cases*, when Government only acts for individuals or public bodies.

15B. As a check against any omission on the part of the Nazir to attach stamps to the records in cases in which prepayment of the process fees is not made, and the fees are subsequently recovered from the judgment-debtors, no record is to be accepted in the record-room with the process fee stamp, unless it bears a certificate *under the signature of the Deputy Collector or other gazetted officer supervising the nizarat* that the process fee could not be recovered from the judgment-debtor. The officer signing the certificate must in every case satisfy himself that the process fee has not been and could not be recovered.

APPENDIX A.

(*See* Rule 15A, Section VII.)

PART I.

Government Dues.

Description of demand.	Act by which it is declared realizable as an arrear revenue.
Balance of sale proceeds remaining after deduction of expenses of sale, being insufficient to liquidate the arrears of revenue due from an estate or tenure	.....
The difference between a bid not made good and the proceeds of a second sale necessary in consequence	Act XI of 1859, Section 23.
Fines imposed by Revenue Officer, viz.—	
By the Board on persons failing to attend in person when required	Regulation II of 1793, Section 33.
On proprietors, farmers, &c., omitting or refusing to attend or cause their agents to attend with accounts, information, &c., required by Collectors with sanction of the Board in cases connected with their public duty and not expressly provided for by any Regulation in force	Regulation XII of 1817, Section 32, Act XX of 1848, Section I.

Description of demand.	Act by which it is declared realizable as an arrear revenue.
On patwaris	Regulation XII of 1817, Section 36.
By the Board on persons not attending or not producing accounts before Collectors, &c., engaged in resumption enquiries	Regulation II of 1819, Section 13.
By the Board on persons resisting such proceedings	Regulation II of 1819, Section 14.
On proprietors, farmers, &c., neglecting to provide supplies, boats, temporary bridges, &c., for troops upon Collector's requisition ..	Regulation VI of 1825, Section 4.
Under Survey Act	Act V (B.C.) of 1875, Section 55.
Money recoverable from public accountants and their sureties on account of loss or defalcation in their accounts	Act XII of 1850, Section 4.
Opium advances	Act XIII of 1857, Section 16.
Income-tax	Act II of 1886, Section 30 (1).
Recovery of fees under the Elephant Preservation Act	Act VI of 1879, Section 10.
Amounts payable in respect of improved or reclaimed lands under drainage scheme	Act VI (B.C.) of 1880, Sections 26 and 38.
Money due from sureties of a farmer	.....
Zamindari dák cess	Act VIII (B.C.) of 1862, Section 9.
Payment of full court-fee on probate or letters of administration and certificates in cases where less value is paid in the first instance	Act VII of 1870. (The Court Fees Act) sections 19G, 19H, and the note to paragraph 12 of schedule I.
Famine loans	Act IV (B.C.) of 1875, Section I.
Survey charges	Act V (B.C.) of 1875, Section 57.
Irrigation rates	Act III (B.C.) of 1876, Sections 42 73, and 85.
Land registration fees, fines, &c.	Act VII (B.C.) of 1876, Section 82.
Fees, fines, cost, &c., in partition cases	Act VIII (B.C.) of 1876, Section 138.
Sums due from excise farmers	Act VII (B.C.) of 1878, Section 36.
Money due from a farmer of tolls under the Canals' Act of 1864 or his sureties	.....
Arrears due from farmers of ferries	.....
Arrears of revenue or rent payable to the Secretary of State for India in Council from a raiyat or from any other person holding any interest in land, pasturage, forest rights, fisheries, and the like	....
any sum payable to a public officer of Government and contracted for as payable under the Act by a written and duly registered instrument when payable to Government ...	.....
Embankment expenses when payable to Government	Act II (B.C.) of 1882, Section 70.
Loans for land improvement	Act XIX of 1883, Section 7.
Loans to agriculturists	Act XII of 1884, Section 5.
Expenses apportioned between landlord and tenants under Chapter X of the Bengal Tenancy Act, when payable to Government ...	Act VIII of 1885, Section 114.
Dues recoverable for the Jagannath Road Fund .	.....
Dues recoverable from the sarbarahakars in Government estate	....
Dues of the Postal and Police Departments ...	.....

PART II.

Dues other than those payable to Government.

Description of demand.	Act by which it is declared realizable as an arrear revenue.
Sums adjudged by Collectors in favour in patwaris	Regulation XII of 1817, Section 36.
Specific sums of money or costs or damages awarded by Collectors engaged in enquires under Regulation VII of 1822	Regulation VII of 1822, Section 23, Clause 3.
Charges of witnesses and other costs adjudged by Collectors enquiring in course of settlement proceedings into validity of grants claimed to be held revenue free or at fixed revenue, or exercising judicial powers under the Regulations *then* in force	Regulation IX of 1825, Section 5, Clause 10.
Sums due from officers under the Court of Wards and their sureties	Act IX (B.C.) of 1879, Section 46.
Arrears of rent due from estates under the Court of Wards, &c.	.....
Interest on arrear of rent due to Wards' Estates and costs incurred in executing certificate ...	Act III (B.C.) of 1881, Section 10.
Expenses incurred by the Court of Wards after release of estate	Act III (B.C.) of 1881, Section 11.
Any sum payable to a public officer of Government and contracted for as payable under the Act by a written and duly registered instrument, when payable to private individuals ...	.....
Arrear of road and public works cesses	Act IX (B.C.) of 1880, Section 98.
Cesses recoverable from shareholders in estates by their registered co-sharers	Act IX (B.C.) of 1880, Section 49.
Embankment expenses payable to private individuals	Act II (B.C.) of 1882, Section 70.
Expenses apportioned between landlord and tenants under Chapter X of the Bengal Tenancy Act, when payable to private individuals	Act VIII of 1885, section 114.
Dues recoverable for District and Local Board for pound, rent; and ferries	.....
Dues recoverable for municipalities for pounds	... .
Ditto under the Encumbered Estates Act	.....

D. R. LYALL, ESQ., C.S.I.

No. 7.

THE Board direct the following amendment of Clause 16, Section XIII, page 135 of The Excise Manual, 1891, to cover the case of distillery clerks who are provided with free quarters.

2. In line 2, Rule 16, Section XIII, page 135 of The Excise Manual, 1891, *for* the words "the peons of the distillery," *substitute* the word "his."

JUNE 1892.

C. C. STEVENS, ESQ.

No. 8.

IN note 2 under Section 16, Act VII (B.C.) of 1880, page 8 of the Certificate Procedure Manual, 1888, for the words "bear an *ad valorem* stamp under Article 1, Schedule I," *substitute* "be stamped with a court-fee of eight annas under Article 11 (*a*), Schedule II," and *strike out* the reference to the Board's proceedings at the end.

2. A similar correction should be made at page 179 of the Wards Manual, 1888, page 122 of the Cess Manual, 1888, and page 95 of the Land Registration and Butwara Manuals, 1889.

No. 9.

THE following rules prescribed by the Government for filling up vacancies and employing unpaid apprentices in mufassal offices are substituted for those given in Appendix A, at page 71 of the Revenue Officers' Manual:—

Rules for filling up vacancies in Mufassal Offices.

1. Whenever a permanent vacancy occurs, or is about to occur, in a paid appointment, a notice of the fact shall be suspended in some prominent place in the office, and a date, which shall not be less than 15 days after the issue of the notice, shall be fixed for filling up the vacancy.

2. On the day fixed for filling up the vacancy the head of the office shall see and examine all applicants and their certificates, including those prescribed in the following rules, and record a proceeding stating that he has done so, noting in detail the claims of all the eligible candidates, and giving his reasons for the selection ultimately made.

3. This proceeding, together with the applications and certificates, &c., filed, shall be made into a regular record bundle, and be available for reference in case of any appeal being made against the appointment.

4. In the case of a paid appointment of which the salary is less than Rs. 10 a month, the head of the office may make over the matter to any subordinate gazetted officer for report or decision.

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5. Apprentices will have the first claim to temporary vacancies in the offices to which they are attached. In the case of permanent vacancies, the head of the office has the power of introducing outsiders.

6. No apprentice shall be admitted to work in any mufassal office, except in conformity with the following rules. The employment of apprentices without the express and formal sanction of the head of the office is absolutely prohibited.

Rules for the employment of unpaid Apprentices in Mufassal Offices.

1. Apprentices may be appointed up to a number not exceeding 10 per cent. on the number of permanent employés, that number being taken for the purpose of this calculation as the multiple of ten nearest to the actual number.

2. Candidates for any vacancy in the list of apprentices must fulfil the following conditions :—

(*a*) They must have passed the Entrance examination, or must possess a certificate of English education to as high a standard as can be obtained under local conditions.

(*b*) They must be under 25 years of age.

(*c*) They must produce a certificate of good moral character from the school in which they have last been educated, or from some respectable householder to whom they are well known in private life, and who is himself known to a responsible officer of Government, the last fact being certified by the countersignature of the officer in question.

(*d*) They must produce a certificate from a Government medical officer to the effect that they are good health and of sound constitution.

3. If no candidates are available with the qualifications prescribed in Rule 2 (*a*) above, an examination of candidates shall be held after due notice, whenever it becomes necessary to admit new apprentices into an office.

This examination shall be in English composition to test (*a*) the handwriting of the candidate, (*b*) his knowlege of English, and (*c*) any evidence of general ability. It shall be held by the head of the office, or by any subordinate gazetted officer to whom he may delegate the duty.

4. The candidates selected by the result of the examination must produce satisfactory evidence of age, moral character, and health, as prescribed in Rule 2 (*b*), (*c*), and (*d*), and must also state their relationship, if any, to any of the amla in any of the offices in the district. Any incorrect statement will render them liable to summary dismissal. Relationship to amla already in the office does not disqualify a candidate, but there must be no concealment of the truth.

5. In January of each year the list of working apprentices shall be examined, and if any have been five years in the office, and it is not intended to give them permanent employment carrying pay, they shall be removed. If they have held acting appointments and given satisfaction, but have not secured permanent appointments, they may be allowed a year's grace to obtain a permanent appointment, and, if they fail, will then be removed.

6. Apprentices on the list will have the first claim to officiating vacancies in the office to which they are attached, but for permanent vacancies the head of the office has the power of introducing outsiders who satisfy these rules.

7. No pay shall be given to apprentices.

8. An apprentice shall be liable to summary removal for incompetency or misconduct, without the formal proceedings requisite in the case of officers holding paid appointments.

9. Apprentices in subdivisional and other offices in the interior of a district shall be appointed from the head-quarters of the district, and no apprentice in such an office shall be permitted to act in a paid appointment without the sanction of the authorities at the head-quarters of the district.

10. An apprentice shall be liable to serve in any department of the office in which his services may be required.

11. The heads of offices or departments when on tours of inspection should see that these rules are strictly observed.

12. These rules do not apply to offices in which the rules for the regulation of appointments in the Secretariat Clerical Service and attached offices are in force.

No. 10.

RULE 9, at page 56 of the Butwara Manual, 1889, is cancelled, and the following rules are substituted with the approval of Government :—

"9. The following maximum scale of charges, including expenses of all kinds (*i.e.*, amin's fees, cost of instruments and other contingencies, cost of supervision, &c.), is prescribed for guidance :— Scale of charges.

First 100 acres	...	1 rupee per acre.
Second 100 „	...	14 annas „
Third 100 „	...	12 „ „
Fourth and fifth 100 acres	...	10 „ „
Sixth 100 acres	...	8 „ „
All subsequent 100 acres	...	8 „ „

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and a fee of Re. 1 per day to the amin for every day he is engaged subsequently on local enquiries and reports.

If the Collector should consider in any case that a higher scale is required, he must report the exceptional circumstances to the Commissioner for sanction. If the excess is more than 25 per cent. of the ordinary scale, or amounts to more than Rs. 1,000 in all, the Commissioner will report the case for the orders of the Board.

"10. As a general rule amins appointed to make measurements in partition cases must be capable of surveying with the plane-table and chain according to the system described in the Board's Survey Manual, Chapter VIII, and Appendix V to that Manual.

Qualifications of amins.

[NOTE.—It should always be possible to procure amins possessing these qualifications in Bihar, Orissa, and the districts of Eastern Bengal, in which there have been professional surveys on a large scale. Amins not possessing these qualifications are not to be employed without the special sanction of the Board.]

"11. Peshkars employed to supervise or check the work of amins must always be qualified as amins, and should ordinarily have acted as amins in practical surveys.

Qualifications of peshkars.

"12. The rates to be paid to amins should be so fixed as to allow those officers not less than Rs. 30 per mensem, exclusive of the wages of chainmen, of whom three will be required for each amin, and of other contingent charges. For this remuneration an amin will ordinarily be expected to survey and prepare the measurement papers of 200 acres a month. For other work connected with partitions, such as enquiry into objections, the remuneration to be allowed should be as nearly as possible analogous.

Rates to be paid.

In the case of petty estates, such as would occupy an amin less than a month, the Collector may at his discretion allow the amin a rupee per diem.

"13. In reckoning the remuneration of an amin, a reasonable time must be given for going to and from the estate.

Reckoning of remuneration.

"14. The forms of khatians and khasras prescribed by the rules under the Tenancy Act should be used, omitting the columns relating to rent settled and special incidents of the tenancy, and the rules for filling up those forms should be adhered to as closely as the circumstances permit.

Forms of khatians and khasras.

"15. Before an amin is deputed to make measurements, the Deputy Collector or other superior officer in charge of the partition shall prescribe the time within which the measurement is to be completed. He may also prescribe the time within which any portion of the measurement is to be completed. He should from time to time call for progress reports, and insist on their punctual submission. The following or some similar form may be adopted:—

Time to be prescribed.

1. Total area allotted to amin for survey.
2. Surveyed up to date and covered by last report.
3. Surveyed during the period under report.
4. Total area surveyed.
5. Area which should have been surveyed according to the scale laid down by the Deputy Collector.
6. Explanation of any deficiency.

"16. The whole remuneration of an amin should not be paid to him until his papers have been examined and passed as correct. The officer in charge of the partition should see that the amin is not permitted to remain on the estate without reason or make unnecessary delay in filing his papers. Advances not exceeding two-thirds of the remuneration earned may from time to time be given at the discretion of the officer in charge of the partition. He will be responsible for seeing that no unreasonable delay occurs in examining the amin's work and settling his accounts.

Advances to be granted.

The same rule applies, *mutatis mutandis*, to peshkars and other officers.

"17. The instruments required by the amins are described on page 86 of the Survey Manual, and may be indented for from the Mathematical Instrument Department.

Instruments.

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"18. It is expected that, in all but unimportant cases, the officer in charge of the partitions should visit the estate, and test the measurement and other records, generally following (so far as it applies) the procedure prescribed for the guidance of Settlement Officers.

Measurements to be tested.

"19. Whenever a professional or other trustworthy survey or record of rights has been made, the Collector will see that it is utilised so far as may be possible. He will also bear in mind that whenever a record of rights and settlement of rents have been made, these are binding on all parties so long as they are in force, and must be accepted as the basis of partition. In such cases it will be merely necessary to bring the records up to date and to assess for the purposes of the partition such lands of the estate as have not been assessed by the Settlement Officer."

Survey records to be utilized.

2. Change the numbers of the subsequent Rules 10-23 to 20-33, respectively.

D. R. LYALL, ESQ., C.S.I.

No. 11.

THE Government having approved of the suggestion that the forms (A and B) of applications for information and copies (*vide* Records Manual, pages 30 and 31), which are at present sold by the Nazir on the Revenue side of the Collector's office, should be made over to stamp vendors at the rate of 80 copies per rupee for retail to the public at one pice per sheet, the following additions are made in the Records Manual, 1888:—

In line 10, Rule 2, Section VIII, page 16, after the words "B, Appendix IV," *add* "and is to be obtained from the Nazir or from stamp vendors at one pice per sheet."

After the word "nazir" in line 6, Rule 6 of the same section, *add* the words "or stamp vendors."

After Rule 6 of the same section *insert* the following new rule.

6A. The forms (A and B) of applications for information and copies referred to in Rules 2 and 6 may be obtained by stamp vendors from Collectors' offices at the rate of 80 copies per rupee for retail to the public at one pice per sheet.

No. 12. REV. CIR. JUNE 1892.

As no rules appear to have been laid down for the transmission of records from one Revenue Court to another, the following is added as Section VIIIA in the Records Manual, 1888. These rules have been taken, *mutatis mutandis*, from the rules prescribed by the High Court in their Circular Order No. 1 of 25th January 1892.

SECTION VIIIA.—TRANSMISSION OF RECORDS.

The following rules should be observed in connection with the transmission of records to the Board, and from one Revenue Court to another:—

Rules to be observed.

(1) Records should be transmitted by parcel post, prepayment of the requisite postage being made in every instance in the manner prescribed by the postal rules, and no parcel should contain more than the papers connected with one case.

Records to be transmitted by parcel post.

(2) In the parcel containing a record should be enclosed a forwarding letter, and the cover of the parcel should bear the distinguishing number and date of that letter.

Forwarding letter to be enclosed.

(3) A letter of advice should be forwarded simultaneously with the despatch of the parcel, but separately and by ordinary letter post, and in it the number and date of the forwarding letter referred to in the preceding clause should be quoted.

Letter of advice.

(4) An acknowledgment should invariably be required from the office to which a parcel containing a record has been despatched, and in the event of none being received within a reasonable time, enquiry should be made to ascertain the cause.

Acknowledgment required.

2. In Appendix IVA are given the forms to be used in this connection, viz., (A) Form of letter to accompany records. (B) Memorandum of acknowledgment. (C) Form of letter advising the despatch of records. These forms may be obtained on indent from the Superintendent of Stationery. Until they are supplied manuscript forms may be used.

Forms to be used.

APPENDIX IVA.

FORM A.

[SEE SECTION VIIIA, RULE 2.]

(Form of letter to accompany records.)

No.

FROM

To

Dated the 189

SIR,

I HAVE the honour to* herewith by parcel post the original record of the case noted on the margin,† your No. dated the 189

* forward / return

† called for in / received with

I have the honour to be,

SIR,

Your most obedient servant,

FORM B.

(Memorandum of acknowledgment.)

Received the record forwarded with letter No. , dated the 189 , from the of

(Signature and Designation of Receiving Officer.)

Dated , the 189

N.B.—Forms A and B are printed on one page. Form B should be cut off and returned to the office of despatch.

FORM C.

(*Form of letter advising the despatch of records*)

No.

FROM

To

Dated the 189

SIR,

I HAVE the honour to advise the despatch this day by parcel post, to your address, of the original record of the case noted on the margin* your No. , dated the 189 The parcel bears the number and date of the letter enclosed therein, viz., No. dated the 189 The return, duly signed, of the form of acknowledgment annexed to the forwarding letter above quoted is requested.

* called for in / received with

I have the honour to be,

SIR,

Your most obedient servant,

No. 13.

FOR question 8 under head "4—Nazir's office and malkhana," Part I, page 12 of the Inspection Manual, 1891, *substitute* the following:—

"8. Does the Accountant initial each entry in the Nazir's Treasury Remittance Book? Are the entries of Rs. 500 and over also initialled by the Treasury Officer, and those below Rs. 500 by the Treasurer"?

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No. 14.

IT has been brought to the notice of the Board that many cases brought by holders of estates or tenures under Section 64A of the Cess Act (as amended by Act VII of 1881) for realization of cess on rent-free lands are lost in Court in consequence of failure on the part of the landlords to prove that the notice under section 52 of Act IX (B.C.) of 1880 has been properly published by the Collector.

2. The Board desire to call the special attention of all District Officers to the necessity of strict attention to the provisions of this section of the law, and direct that the following be inserted as a note to Section 52, Act IX (B.C.) of 1880 :—

Note.—Proof of service of notices under this section should be preserved till three years after a new valuation comes into force, *i.e.*, until claims under such notices are barred by limitation.

No. 15.

SUBSTITUTE the following revised heading for the existing heading for column 7 of register No. 59 of applications for refund of the value, or renewal, of stamps on page 127, Appendix A.—II of the Stamp Manual, 1889 :—

7. Abstract and date of Collector's order.

No. 16.

THE following should be added as Part III to Section II, page 90 of the Stamp Manual, 1889 :—

PART III.

Board's Rules.

1. THE register of impressed stamps kept by licensed vendors of stamps under Rule 10 of the rules issued by the Government of Bengal, under Section 55 of the Indian Stamp Act, must be submitted to Collectors or, in subdivisions, to Subdivisional Officers at the end of every quarter.

2. The register is to be kept by the stamp vendors in volumes, and a new one commenced every year. In the beginning of each volume are to be entered the name of the vendor, the date from which it is in use, and the number of pages it contains, each page being numbered. The Collector (or officer directed by him) or Subdivisional Officer is to examine and sign the register when submitted, and return it to the vendor with as little delay as possible.

3. The register should be deposited in the Collectorate or Subdivisional office at the end of each year.

4. The registers so deposited should be classed as B papers, and should be dealt with in the manner prescribed in the Records Manual, 1888, in the case of such records.

W. KEMBLE, ESQ.

No. 17.

THE following should be added to Rule 26, Part I, Section IV, page 100 of the Stamp Manual, 1889 :—

* But in any case where the sale of stamps from such an branch depôt is insignificant, and equal facilities exist for the supply of stamps from a depôt in the same station as the branch depôt, the Local Government may direct the closing of the branch depôt.

* *Note.*—The last sentence of this rule has been added by notification No. 417T.F., dated the 23rd June 1892, received with Government order No. 418T.F., of the same date.

D. R. LYALL, ESQ., C.S.I.

No. 18.

THE following additions and alterations should be made in the Opium Manual, 1891 (Benares), Part II :—

1. Rule 185, line 1, page 41, *for* "commencement," *read* "completion."

Rev. Cir. June 1892.

2. Appendix C, Form No. 6, page 90, *for* "as per Benares Opium Agency's letter of credit No. , dated the 189 ," *read* "and debit to Opium Department."

3. Appendix C, Form No. 22, page 113. In the heading of the penultimate column, *for* "average of three years' outturn," *read* "average per bigha of three years' outturn."

4. Appendix C, Form No. 39, page 137, *for* the sub-head "Difference between columns 10 and 13," *read* "Difference between columns 11 and 14."

5. *For* Form No. 67, Appendix C, page 179, Form No. 71, Appendix C, page 182, and Form No. 72, Appendix C, page 183, *substitute* the revised forms annexed.

6. Appendix C, Form No. 74, page 184. *Expunge* from column 1 the entry "April 15."

7. Appendix C, Form No. 85, page 252. After the word "suspected" in the heading of this form, *add* "burnt and assamiwar."

OPIUM FORM No. 67.]

BENARES OPIUM AGENCY.

رجسٹر برتن مشتبہ

Cause of suspicion (in English), and initials of the officer in charge.	وجہ مشتبہ	وزن کنڈہ و مال	وزن مال	وزن کنڈہ	نمبر کنڈہ	نام آسامی	نمبر پٹہ	موضع	پرگنہ	تاریخ

OPIUM FORM No. 71.]

BENARES OPIUM AGENCY.

Lagar Book.

Date.	Sort.	Weight of jar.	Weight of contents as per jar filling register.	Total.	Weight of jar at close of day's work.	Increase.	Decrease.	Test weight of jar next morning.	Increase.	Decrease.

OPIUM FORM NO. 72.]

BENARES OPIUM AGENCY.

Report of weighment of opium during season 189 -9 *, from the Sub-Deputy Opium Agency of*

1	2	3	4	5	6	7	8	9	10	11	12	13
NAME OF SUB-DIVISION.	Date of weighment.	DESCRIPTION OR QUALITY OF OPIUM.									Total weighment of opium and pussewah.	REMARKS.
		XXX.	XX.	X.	I.	II.	III.	IV.	V and under.	Pussewah.		

BENARES OPIUM AGENCY,

The 189 *Sub-Deputy Opium Agent.*

JULY 1892.

D. R. LYALL, ESQ., C.S.I.

No. 1.

THE following registers are substituted for Register 26 at page 147 of the Board's Miscellaneous Rules, 1888:—

Register 26.—*Inspection Book.*

The remarks of high inspecting officers, such as Members of the Board and Commissioners, will be entered in this register, as well as those of Collectors made in their half-yearly inspections. They should be entered on one page only, the other page being reserved for explanations and for notes as to how and when the orders are carried out.

Register 26*A*.—*Standing Order-book.*

All orders of Collectors in regard to matters of office routine and discipline will be entered in this register.

No. 2.

IN accordance with the orders of Government, the following register is prescribed as register 69, to be inserted on page 154, Section IV, Chapter VIII of the Board's Rules, 1888:—

"Register 69.—Of applications for licenses to explore and prospect for minerals.

1. Number of application.
2. Date.
3. Name and residence of applicant.
4. Situation of the land.
5. Boundaries.
6. Estimated area.
7. Date of sanction by the Local Government.
8. Date of license.
9. Rent and royalty payable.

10. Period for which granted.
11. Remarks.

NOTE.—This register should be opened at once in mining districts, and with retrospective effect; all applications hitherto received being entered as well as all future applications. A copy of the entries in the register as first opened and of each future entry should be submitted for record in the Board's office."

The Superintendent of Stationery has been directed to print forms of the register, which can shortly be obtained from him on indent in the usual way.

2. Insert the following below the entry No. 67 on page 140, Section III, Chapter VIII of the Board's Rules, 1888:—

"68. Register of recoveries of advances for cess process fees.

69. Register of applications for licenses to explore and prospect for minerals."

No. 3.

THE following revised rule is substituted for Rule 16, Section II, Chapter V on page 82, and Rule 15, Section III on page 92 of the Board's Rules, 1888:—

"The dates for payment of instalments are those fixed in Rule III of the Accountant-General's subsidiary Rules, viz., 30th June and 31st December of each year."

W. KEMBLE, ESQ.

No. 4.

THE following alterations are made in Rule 51, Chapter I at page 42 of the Land Acquisition Manual, 1890:—In lines 6 and 7 the words "in books containing each one hundred vouchers" should be struck out and the word "and" substituted, and the words "and each book will contain its own serial number" in line 9 should be omitted. Further, "vouchers" should be substituted for "books" in line 10.

2. The following clause should also be added to the rule:—He should also keep an account of the vouchers showing the stock-in-hand, the expenditure on days when there are payments,

and the balance after such expenditure, and also the additions made from time to time to the balance in hand.

D. R. Lyall, Esq., c.s.i.

No. 5.

The following should be added as rule 4A, Section I, page 55 of the Cess Manual, 1888:—

Costs collected under Section 99 of the Cess Act.

4A. Under section 108 of Act IX (B.C.) of 1880, any costs collected under Section 99 of the Act should be credited to the District Fund, and any payment therefrom requires the sanction of the Board under Section 91. Any amounts realized as such costs should not therefore be held in "Revenue deposit" outside the District Fund, but should be credited under "Miscellaneous" in the Cess Register of Receipts and the payments treated as ordinary collection charges.

No. 6.

The attention of all District officers is directed to the provisions of Section 80 of the Bengal Tenancy Act, VIII of 1885, regarding the registration of landlords' improvements, and they are requested to report whether full use has been made of these provisions in Government and wards' estates. In future, all improvements in such estates which come within the meaning of Section 76 of the Act should be registered.

W. Kemble, Esq.

No. 7.

In line 8, Rule 30, Section XIII, page 137 of the Excise Manual, 1891, *omit* from the words "the counterfoils" to the end of the sentence.

2. In line 9, Rule 48, Section XIII, page 140 of the Manual *for* the word "counterfoils" *read* "copies."

JULY 1892.

D. R. LYALL, ESQ., C.S.I.

No. 8.

IT has come to the notice of the Board that in some districts persons in whose favour separate accounts have been opened have had them opened for interests not actually in their possession, or that the apportionment of the jama is wrong. These cases should be reported to the Commissioner, who can take action under section 35 of the Land Registration Act, VII (B.C.) of 1876, and order the accounts to be closed and the estate treated as *ijmali*.

2. The following addition should be made to the note to Section 72 of the Act on page 34 of the Land Registration Manual, 1889 :—

"Collectors are, however, at liberty to bring to the notice of Commissioners any irregularity in any account which has been opened, with a view to revision under Section 85."

W. KEMBLE, ESQ.

No. 9.

IN continuation of their Circular Orders Nos. 7 of December 1889 and 11 of December 1891, the Board direct that the following alterations be made in the forms of Returns Nos. XXIII and XXXV, at pages 135 and 136, respectively, of the Stamp Manual, 1889.

2. *For* "Section 38," in the heading of Table III of Return No. XXIII, *substitute* "Sections 31 and 38."

3. *For* "37 or 38," in first line of Note 2, in column 11 of the same Table of the above Return, *substitute* "31, 37, or 38."

4. *For* "Section 37," in heading 8 of Table 1 of Return No. XXXV, *substitute* "Sections 31, 37."

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5. After heading 8 of the same Table of the above return add "9. Duty and penalty realized under Sections 19E and 19G of the Court Fees Act, VII of 1870," and alter the numbers "9, 10, and 11" of the subsequent headings to "10, 11, and 12," respectively.

6. The Board have instructed the Superintendent of Stationery to supply revised forms embodying the above corrections when the present stock of forms for these returns has been exhausted. In the meantime Revenue officers are requested to note the corrections in manuscript in the existing forms when submitting the returns.

No. 10.

IN continuation of their Circular Order No. 16 of May 1892, the Board direct that the following rule, which has been approved by Government,* be inserted as Rule 14, after Rule 13 in Part II, Section V, page 109 of the Stamp Manual, 1889, and the numbers of the subsequent Rules 14, 15, 16, and 17, on pages 109 and 110 of the same Part and section of the Manual be altered to 15, 16, 17, and 18, respectively :—

* Government order No. 2679S.R., dated the 25th July 1892.

"14. When an application for refund of the value or renewal of spoilt or useless stamps is sanctioned, or a deposition, affidavit, or further evidence demanded in support of it, if the amount of the refund, or fresh stamps, be not taken, or the deposition, affidavit, or further evidence, called for, be not given, as the case may be, within one year of the date of the order in either case, the application shall be struck off and the stamps sent to the Superintendent of Stamps for destruction."

AUGUST 1892.

W KEMBLE, ESQ.

No. 1.

IT has been brought to the notice of the Board that a difficulty is found in working the proviso to Rule 9, Section XVIII, page 151 of the Excise Manual, prescribing a special pass to be granted by licensed vendors. The latter as a class are illiterate and cannot give the required passes, and people who buy tari from them without a pass render themselves liable to prosecution. The Board accordingly direct that a special pass mentioned in the proviso referred to should in future be granted by the Collector of the district, or the Excise Deputy Collector under him, or the Subdivisional Officer, or other officer duly authorized by the Collector to grant such a pass to the purchaser. The pass shall be granted free of charge.

2. In line 7, Rule 9, Section XVIII, page 151 of the Excise Manual, *for* the word "Vendor" *read* "Collector, Excise Deputy Collector, Subdivisional Officer, or other officer duly authorized by the Collector to grant such a pass." *Omit* the words "at the time of sale to the purchaser" in line 8, and *add* the following:—"No fee shall be charged for this pass. The pass is to be returned to the officer granting it immediately on the expiry of its currency."

No. 2.

UNDER the sanction of Government, the Board direct that the following corrections be made in the Opium Forms I and II on pages 31 and 33, respectively, of the Excise Manual, 1891.

2. *Omit* condition XVI, Form I, and condition XVIII, Form II, printed on pages 31 and 33, respectively, of the Excise Manual, 1891, and *re-number* the succeeding conditions.

REV. CIR. AUG. 1892.

3. In the final clause of each of the above forms, after the word "thereunder" in line 3, *insert* the following words:—"or if there be reason to believe that the license is used as a cloak for illicit sales."

No. 3.

THE attention of officers engaged in the administration of the Salt Department in these provinces is drawn to the notification of Government, No. 2464S.R., dated the 15th July 1892, published in the *Calcutta Gazette* of the 20th idem, Part I, page 734, whereby the following addition has been made to Rule 31, Section II of the Rules in the Salt Manual:—

"When an exchange rowannah has to be taken out in consequence of the quantity delivered on the original rowannah being less than the quantity covered by it owing to no fault of the holder, such exchange rowannah shall be granted free of cost."

No. 4.

THE management of the Eastern and Circular Canals having been vested in the Public Works Department since March 1886, the words "10—Tolls and Canals" should be omitted from Rule 8, pages 12 and 13, Section IV, of "The Revenue Officers' Manual, 1888."

AUGUST 1892.

D. R. LYALL, ESQ., C.S.I.

No. 5.

THE following addition is to be made after clause (l) (*f*) of Rule 23, Section 1 of The Wards' Manual, 1888:—

When landed property is purchased on behalf of a ward's estate, the purchase falls usually under one of two categories, and each class of case has to be somewhat differently treated. The first consists of ordinary investments which can be made after full deliberation and enquiry, and the second of forced investments which may be found necessary to protect the interests of the estate.

In cases of the first class, the soundness of the investment must be carefully ascertained beforehand by the Manager before applying for sanction. With his application the Manager should submit a statement showing (*a*) the net profits of the property calculated in accordance with the method laid down in column 7 of table V of the form of Return No. XXXI in Appendix H; (*b*) the liabilities to which it is subject, and (*c*) other particulars affecting its value, including approximately the rate of interest the investment is expected to yield to the estate.

In the case of patni, certificate, and other sales this detailed enquiry will usually not be possible, and Collectors must decide to the best of their ability on the facts before them whether to buy or not; but even in such cases all possible enquiries must be made in order to guard against the risk of making a bad investment.

No. 6.

THE attention of all Revenue officers is drawn to Circular Order No 8 of February 1881, and they are reminded of the personal responsibility attaching to insufficient or careless examination of rent receipts while inspecting tahsil offices, whether

REV. CIR. AUG. 1892.

of Government or wards' estates. A case has recently occurred in which fraud was rendered possible by failure to make a proper *examination.*

No. 7.

THE words "VII of 1889" should be substituted for the words "XXVII of 1860," in Rule 15, Section VI, page 18 of the Revenue Officers' Manual, 1888.

No. 8.

IN line 3, Rule 11, page 166 of the Board's Rules, *for* the word "fourfold" *substitute* the word "threefold," and for the marginal note insert the following:—

I.—Permanently-settled estates.

II.—Temporarily-settled do.

III.—Estates under direct management by Government.

W. KEMBLE, ESQ.

No. 9.

UNDER the sanction of Government, the Board direct that the following corrections be made in the Opium Forms I and II, on pages 27 to 29 of the Opium Manual, 1891 (Part I).

2. In line 3, condition V, Form I, printed on page 27 of the Opium Manual, 1891, eliminate "————P.M." and *insert* the following words:—"8 P.M. in the cold season (16th October to 15th March) and 9 P.M. in the hot season (16th March to 15th October)."

3. *Omit* condition XVI, Form I, printed on page 29 of the Opium Manual, 1891, and *re-number* the succeeding conditions.

4. In the final clause of Form I, after the word "thereunder" in line 3, *insert* the following words:—"or if there be reason to believe that the license is used as a cloak for illicit sales."

Similar corrections are required in Opium Form II.

No. 10. REV. CIR. AUG. 1892.

GOVERNMENT having directed that officers of the Excise Department, who were called "Inspectors" prior to the appointment of two Deputy Collectors as Inspectors of Excise, shall be styled "Deputy Inspectors," the Board direct that the following alterations be made in the Excise Rule 7, Section II, and Rule 15, Section XXIII, on pages 103 and 174, respectively, of the Excise Manual, 1891:—

2. In lines 2 and 8, Rule 7, Section II, page 103 of the Manual, *for* the words "an Excise Inspector" and "Excise Inspectors" *read* "a Deputy Inspector" and "Deputy Inspectors," respectively.

3. In lines 2 and 4, Rule 15, Section XXIII, page 174 of the Manual, *for* the words "an Inspector" and "Inspectors" *read* "a Deputy Inspector" and "Deputy Inspectors," respectively.

SEPTEMBER 1892.

D. R. LYALL, ESQ., C.S.I.

No. 1.

FOR "Rules 8 and 29" and "page 96" in the second and third lines respectively of the last clause under paragraph 8, page 47 of the Board's Circular Order No. 14 of March 1892, substitute "Rules 15 and 28" and "pages 97 and 98."

No. 2.

THE following additions and alterations are to be made in the Board's Rules, 1888:—

1. In Rule 5, clause 1, Section I, Chapter VIII, page 137, after "57" *add* "58, 60, 61, and 62," and strike out "17, 18" before "22," and the word "and" before "57."

2. In the last clause of the rule for "Register 23" *substitute* "Registers 17, 18, and 23."

3. At the end of the rule *add* the following clauses:—

"Registers 32, 32A, 33, 34, and 35 should be kept up in those subdivisions only where estates and tenures mentioned in those registers are managed.

"Register 67 should be kept up in those subdivisions only where newly-formed churs exist."

No. 3.

CERTAIN mistakes having been found in the illustration printed at the top of the form of Return No. XXVIII, statement showing the recovery of several kinds of advances prescribed in Circular Order No. 1 of May 1892, the following corrections are to be made therein:—

For the year 1892-93 *substitute* 1891-92. *For* Rs. 12 and Rs. 6 *substitute* s. 6 and Rs. 3, respectively.

For 1st April and 1st October *substitute* 30th June and 31st December, and 1st January and 1st July *for* 1st April and 1st October in the last sentence.

REV. CIR SEPT. 1892.

No. 4.

THE Board hereby direct that applications for the execution of decrees by Settlement Officers acting under Chapter X of the Bengal Tenancy Act, VIII of 1885, shall be entered in the following form which is used for the same purpose in Civil Courts:—

Register of applications for the execution of decrees by Settlement Officers appointed under the Tenancy Act.

Serial number of application.	Date of application.	Year of suit and number in General Register (if any).	Names of parties.	Date and nature of decree.	Court which passed the decree.	Number and date of previous application (if any) to the executing Court.	Amount of decree still unsatisfied.	Person or persons against whom execution is sought.	Order, if any, and date.	Amount realized.	Amount still due under decree.	REMARKS. (The particulars of any orders passed on appeal or revision shall be entered in this column).
1	2	3	4	5	6	7	8	9	10	11	12	13

NOTE.—In the column for remarks shall also be entered the date of each remand granted.

2. The register need not be opened in districts in which the Tenancy Act is not in force, nor until it is actually found necessary to do so.

No. 5.

A CASE having been brought to the notice of the Board in which a Collector contended that he was not bound to scrutinize a travelling allowance bill before passing it, the attention of all District officers is invited to Articles 1290 and 1292 of the Civil Service Regulations, and they are requested not only to scrutinize the necessity, frequency, and duration of journeys and halts, but to see whether the officer making the bill is entitled to the charge or charges made therein.

No. 6.

When district revenue rolls are re-written, no change should be made in the existing tauzi numbers of the estates. The attention of District officers is also drawn to the following remarks extracted from the Board's old tauzi series :—

"Tauzi numbers are the numbers by which the estates have been long known and distinguished, and which could not be changed without producing great confusion."

No. 7.

The Board are asked by local officers, from time to time, to sanction the payment to patwaries and other officers of sums due to them as commission on collections made in khas mahals. When a rate (per cent.) of commission has once been sanctioned, it is clearly superfluous that sanction should be again given to pay the sums earned according to that rate. This procedure, moreover, delays payment. The Board, therefore, authorize Collectors to pay in future, without further reference, such amounts of commissino as may be due at the sanctioned rate.

2. In order to prevent commission being drawn more than once on the same collection, the Board direct that payment should be made after each kist on bills—to be filed in a bill-book—and that a subsidiary register should be opened in the form prescribed below :—

Register of payment of Commission on Khas Mahal Collections.

(1) Name of estate.
(2) Amount collected.
(3) Period to which the collection refers.
(4) Tauzi-navis's signature certifying the foregoing entries.
(5) Sanctioned rate per cent. of commission.
(6) Amount of commission payable.
(7) Order of the Collector.
(8) Signature of the payee.
(9) Remarks.

3. The procedure preliminary to payment will ordinarily be as follows :—The bill should be received by the officer in charge of

khas mahals, who will ask the tauzi-navis to certify on the back of it the amount collected and the period to which the collection refers. The sarishtadar will then look into the register prescribed above, and satisfy himself from the entries that no commission has already been paid on the same collections. The payment of the bill will then be recommended by that officer in writing, and the Collector will pass orders on it.

4. The above register need not be opened in districts in which the system of payment by commission on collections is not in force or in which no rate has been sanctioned.

No. 8.

As form E on page 88 of the Board's Rules, 1888, does not appear to be universally understood, the following instructions are given.

2. The figures 1, 2, 3, 4, &c., along the top of the form represent the number of years within which the advance is to be repaid, and the figures below them carried to five places of decimals show the amount of each instalment with interest. Thus, for example, if a loan of Rs. 50 is to be repaid in five years, each half-yearly instalment will amount to Rs. 5 89·897. The following title of the form is to be substituted for that now in use:—

"Amount of each equal half-yearly payment, necessary to repay capital advance with interest at 6¼ per cent. in a given number of years."

3. Above the line of figures 1, 2, 3, &c., in the table enter the word "years."

W. KEMBLE, ESQ.

No. 9.

IN paragraph 9 of the Board's Resolution, dated the 9th August 1892, dealing with the statistics of the Stamp Department for 1891-92, the Board have remarked that there is much room for improvement in revenue derived from the sale of one-anna revenue (receipt) stamps, and this view has been accepted by

Government. The attention of the local officers is drawn to the Board's Circulars on the subject noted in the margin, and to Government order No. 3203, dated the 10th July 1891, quoted in the Board's Circular Order No. 8 of that month, in which the assessors of income-tax were vested with powers to impound instruments not duly stamped. Income-tax assessors should be encouraged to take action in cases of evasion of the stamp laws which may come to their notice in the ordinary course of their duties; this procedure is calculated not only to increase the revenue, but also to discourage the use of double sets of books for income-tax purposes.

Circular No. 6 of August 1887.
Notification No. 433B, dated the 15th March 1890.

SEPTEMBER 1892.

D. R. LYALL, ESQ., C.S.I.

No. 10.

AFTER the word "certificate" in line 2, Rule 11, Section III, page 19 of the Certificate Procedure Manual, 1888, insert the words "for Government demands."

2. A similar addition is to be made in the rules under the Public Demands Recovery Act, VII (B.C.) of 1880, on page 133 of the Cess Manual, 1888, page 190 of the Wards' Manual, 1888, and page 106 of the Butwara and Land Registration Manuals, 1889.

No. 11.

THE following note should be inserted under Register 41A.— of records of cases not connected with any estate in Section IV, Chapter VIII of the Board's Rules, 1888 :—

"Except in Chittagong, where a special form has been prescribed."

W. KEMBLE, ESQ.

No. 12.

IT having been decided by the Board that the limit of possession and retail sale of outstill liquor fixed at three reputed quart bottles for the district of Hazaribagh be raised to six reputed quart bottles, the following correction should be made in clause 10, Section II, on page 101 of the Excise Manual, 1891 :—

UNDER the head "Outstill liquor," *strike out* the words "In Hazaribagh.....three reputed quart bottles."

REV. CIR.
SEPT. 1892.

No. 13.

THE attention officers engaged in the administration of the Salt Department in these provinces is drawn to the following notification, published in Part I, pages 820, 821 of the *Calcutta Gazette* of the 31st August 1892 :—

No. 3177.

NOTIFICATION.

Dated the 26th August 1892.

THE Lieutenant-Governor of Bengal having, under Section 11 of Act VII of 1864, sanctioned the introduction, into the district of the 24-Parganas, of the use of the retail rawanas known as sub-charchittis, now current in the district of Backergunge alone, the following amended rules are notified for general information :—

Section II, Rule 29.—Retail rawanas shall further be sub-divided into two kinds :—

1*st*.—The atrafi rawana, required to protect salt which it may be intended to convey beyond the limits of the police-station within which it may at the time be stored.

2*nd*.—The charchitti required to protect salt which it may be intended to retain for sale within the limits of the police-station within which it may at the time be stored.

3*rd*.—In addition to the above two kinds of retail rawana, a third kinds of retail rawana, to be called sub-charchitti, shall be current in the districts of Backergunge and the 24-Parganas. This sub-charchitti, like the retail rawana No. 2, shall protect salt which it may be intended to retain for sale within the limits of the police-station within which it may at the time be stored.

Rule 32.—Blank forms of retail rawanas of all kinds shall be obtainable from the Collector of the district, or from the Deputy Collector in charge of the subdivision within which the salt is stored at the time of application, provided such officer shall have been empowered by the Collector to grant such rawanas.

At places situated at a long distance from the Collectorate or the subdivisional office, the Collector is further empowered to entrust the distribution of the forms, duly signed and sealed, to the police in charge of the division within the limits of which the salt is stored at the time for sale.

A retail rawana shall specify—

1*st.*—The quantity and description of salt covered by it.

2*nd.*—The time for which it is current.

3*rd.*—The number and date of the rawana from which the salt was obtained.

4*th.*—The destination of the salt.

5*th.*—The route by which the salt shall be carried.

6*th.*—The mode of conveyance, and

7*th.*—The name of the consignee or purchaser.

The salt covered by the atrafi rawana and charchitti shall in no case exceed one hundred maunds.

The salt covered by the sub-charchitti in Backergunge and the 24-Parganas shall in no case exceed five maunds.

The currency of the atrafi rawana and the charchitti shall in no case exceed six months.

The currency of the sub-charchitti in Backergunge and the 24-Parganas shall in no case exceed one month.

Rule 34.—Wholesale rawana-holders are hereby empowered to issue to pharias, or retail vendors, retail rawanas of all descriptions specified in Rule 29, and holders of retail rawanas No. 1 are similarly empowered to issue retail rawanas No. 2 to pharias or retail vendors; and in Backergunge and the 24-Parganas holders of retail rawanas No. 2 are likewise similarly empowered to issue retail rawanas No. 3 to other pharias or retail vendors.

Any rawanadar selling more than five seers of salt to any person shall be bound to furnish the purchaser with such protective documents as may be required.

No 3 cancelled by Board's C. O. N. 5 of April/98

OCTOBER 1892.

C. C. STEVENS, ESQ.

No. 1.

THE following foot-note is to be inserted in paragraph 1 of the Circular dated the 27th June 1878, reproduced as Appendix A at page 40 of "The Board Rules, 1888."

Note.—Form No. 1 "Jamabandi Register" should be classed as paper, No. 7 as C, and the rest as B papers.

No. 2.

"THE following is to be inserted as Rule 4, Chapter III, page 10 of the Settlement Manual, 1888."

"Collector should always arrange to have the whole work done within a single season. A sufficient number of amins should be employed to complete the measurement in two months, the rest of the season being left for settlement work."

No. 3.

THE question of the levy of cesses on rent-free lands having again come under discussion, the Lieutenant-Governor has approved of the instructions which were issued in paragraph (*a*) of the Board's Circular Order, No. 15 of September 1891, with the addition of a further proviso permitting direct collection of the cesses where the number of rent-free tenures is very small. The following should therefore be inserted as Rule 20*a*, Section II page 60 of the Cess Manual, 1888.

Levy of cesses from rent-free lands.

20*a*. Advantage should be taken of a revaluation to amalgamate petty rent-free tenures, which have been paying cess direct to the Collector, with states within which they lie (Section 71). The zamindar will

then be responsible for the cess, receiving the allowance provided for in Section 51 of Act IX (B.C.) of 1880, and much difficulty in the way of realizing the demand will be avoided. If, however, in any revaluation the sacrifice involved by surrendering half the cess to the zamindars appears excessive, and the Collector thinks it inexpedient to adopt this procedure, the question should be submitted to the Board for orders.

If, again, the number of rent-free tenures in any district is so small that the labour of direct valuation and collection under Section 66 of the Cess act is not a serious consideration, the collection of the cesses from such tenures may be made direct from the holders, should the zamindars so desire. District Officers should on this point also report specially, before concluding a revaluation, and obtain the Board's sanction to acting under Section 66 or 71 of the Act, as may be found expedient.

W. Kemble, Esq.

No. 4.

The following form is prescribed by the Board for the inspection by Excise Officers of retail shops for the sale of distillery liquor. It is not intended to supersede special remarks after inspections made by Collectors, but other Inspecting Officers must take the form as their guide in conducting their inspections, and give the required details as to the retail trade and other necessary information. The form will bear serial No. 141, and can be had on indent from the Superintendent of Stationery.

2. After the word "notice" in line 10, Rule 12, Section XXIII, page 174 of the Excise Manual, 1891, *insert* the words:—"In the case of distillery liquor shops the report should be submitted in form No. 141 (Appendix A)."

Questions for Inspecting Officers inspecting shops for the retail vend of country Spirits issued from central distilleries.

1. Describe site of shop with reference to the rules.

2. Is the shop on the site specified in the settlement proposals sanctioned by the Board? (*b*) If not, has the change been sanctioned by the Commissioner?

3. Does the shop appear to be a public nuisance? (*b*) If so, state in that way?

4. Is there any evidence as to people lying drunk near the distillery shop, or being seen intoxicated in public in its neighbourhood? (*b*) Analyse evidence.

5. Do the neighbours testify to any increase in drinking? (*b*) Give names and positions of persons so testifying and analyse their evidence.

6. Is the signboard hung up conspicuously at the entrance to the shop?

7. What does it contain?

8. What are its dimensions and material?

9. Does the *abkar* sell spirit elsewhere than at the licensed shop? (*b*) What evidence was taken on the point? (*c*) Give names and positions of witnesses examined.

10. Is the license in the shop produced for inspection? (*b*) What is its period of currency?

11. Did the holder of the current license hold a license for the past year also?

12. If not, what has become of the former licensee? (*b*) Is there any reason to suspect him of illicit dealings?

13. Is the name of the salesman, or *gumasta*, entered in the license?

14. In what quantities is liquor generally sold? (*b*) State evidence.

15. Do customers pay for liquor in cash or give any other article in exchange? (*b*) State evidence as above.

16. State from actual testing of the liquor in stock the different strengths at which spirits are sold to the public. (*b*) State the price at which spirits at each strength are sold as ascertained from the vendor himself and from others giving their names and positions.

17. What is the average number of bottles sold at each strength in a month?

18. Are weak spirits ever diluted with hot or cold water and consumed on the premises? and, if so, to what extent and in what quantities?

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19. Are consumers believed to drink spirits at the strengths at which they purchase them at the shop, or are they believed to dilute them?

20. What is the proportion of sales of each kind of liquor (country spirit, imported liquors, and country rum)? (*b*) Are those proportions changing to any marked extent?

21. What is the proportion of each kind (*a*) drunk at the shop, (*b*) taken away by customers?

22. Are there any complaints as to the quality of liquor? (*b*) Analyse evidence.

23. Note dates when supplies were obtained of country spirit, country rum, or imported liquors.

24. What is the distance of the nearest shop of the same kind? (*b*) Is there any complaint of competition?

25. What are the working hours of the shop?

26. Are the accounts kept in the prescribed printed form, and (*b*) strictly according to the headings of the columns, and (*c*) written up to date? (*d*) State whether they appear accurate and trustworthy, and give reasons for your opinion. (*e*) State what they show as the profits on the shop.

27. When and by whom were the account books last initialled?

28. Give dates of all visits to the shop by Inspecting Officers within the last six months, with names and ranks of the said officers.

OCTOBER 1892.

C. C. STEVENS, ESQ.

No. 5.

SINCE the issue of Circular Order No. 4 of February 1887, a practice has sprung up in some districts of deducting from the current year's demand in table II, column 5, Return No. X, all amounts which are allowed as "nominal remissions" and "remissions of right," and adding them to the demand of the year following in column 4 of the same table. This practice is irregular and may lead to loss of revenue to Government. In order to rectify this it has become necessary to modify the above Circular Order.

2. Remissions cause no alteration in demand, and it is only abatements which should be treated as "reduction of revenue" and shown in column 5, table II of Return No. X. Demand and remission have nothing to do with each other. Remission is the writing off of balances which have already accrued from whatever causes. All remissions, whether classified as "remission of right," "remission of grace," or "nominal remission," should be shown in columns 13 and 14, table II of Return No. X.

3. The above instructions should be observed in future.

4. *For* Clause 6 of Section III, Chapter IX, page 160 of the Board's Rules, *substitute* the following:—

Classifications of remission.

6. In submitting explanations of remissions of revenue in table IV of Return No. X, District Officers are requested to specify separately the amount of revenue written off as (1) remission of right, (2) remission of grace, and (3) nominal remission—(*vide* Board's Circular Orders No. 5 of October 1873 and No. 3 of February 1874).

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5. The following should be substituted for Clause 13, Section IV, page 166 of the Board's Rules:—

13. "Subject 6. *Remissions.*—Under this head all remissions allowed during the year should be noticed; those written off as a matter of grace, as distinguished from those claimable as a matter of right, or nominal remissions, being fully accounted for."

No. 6.

THE following rule should be added as Clause 4, Section II, page 52 of the Board's Rules:—

4. When a revenue-roll is to be written, it should, whenever possible, be written in English instead of in the vernacular. The Board's permission should be obtained in each case for departing from the general principle that English should be the language. As, again, the work of rewriting requires great care and accuracy, it should be done, not by a temporary establishment, but by permanent clerks, placed on special duty for the purpose, who should sign every page of the new roll, and there should be careful supervision by a gazetted officer.

Language in which the roll is to be written.

The number of Clause 4 of the present rules should be altered to 5.

No. 7.

For question 17, heading 10—Certificate Procedure, page 26, Part I of the Inspection Manual, 1891, *substitute* the following:—

"17. Are Rules 15A and 15B, Section VII, Chapter VII, page 132 of the Board's Rules, 1888, in respect to the payment of fees for revenue executive processes duly observed, and are the process fees duly recovered"?

No. 8.

IN continuation of Circular No. 11 of June 1890, the attention of Revenue Officers is drawn to the ruling of the High Court in

the case of Durga Prosad Bondopadhya and others *versus* Brindaban Roy and others, reported at page 504 of the Indian Law Reports, volume XIX, Calcutta Series. REV. CIR. OCT. 1892.

D. R. LYALL, ESQ., C.S.I.

No. 9.

For the Board's Subsidiary Opium Rule 23, printed on page 26 of the Excise Manual, 1891, *substitute* the following:—

"The following procedure should be observed in drawing money from the Treasury for payment of reward bills in opium cases:—

(*a*) The rewards in all cases should be drawn on bills in A. G. B. Form No. 250 (new).

(*b*) The bills for rewards granted by the Magistrate should be supported by a certified copy of the Magistrate's order in the case, and if paid out of a fine which has been realized, the date of realization and credit of the fine should be stated in the bill.

(*c*) Bills for rewards sanctioned by the Board of Revenue should be supported by the original order of the Board.

The bills do not require countersignature by the Opium Agents."

No. 10.

WHEREAS it has come to the knowledge of the Board that licenses in Form No. 62 for the sale of fresh tari (page 267 of the Excise Manual) have been held to cover sales, not only by the person in whose name the license is granted, but also by several salesmen acting in his behalf, and selling in different places, the Board direct that every such license shall be held to cover sales by one person only, either the person in whose name the license is granted, or some one salesman, whose name has been registered

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by him and endorsed by the Collector on the license, and that any person found selling fresh tari, who cannot produce his license on the spot, shall be held to be selling without a license. The Board further direct that great care may be taken that no tari in a state of fermentation is sold under cover of such licenses.

No. 11.

THE following should be added as Rule 20 of the Board's Subsidiary Rules printed on pages 50 to 54 of Part I of the Board's Opium Manual, 1891, and the numbering of the succeeding rules changed accordingly :—

20. "Police and Excise Officers above the rank of Inspector are not entitled to rewards in opium cases. In cases in which the persons rewarded are Government officers belonging to the Excise and Police Departments, the reward shall only be disbursed under the understanding that if the sentence of the lower Court is reserved on appeal, the persons rewarded will be required to refund the amounts they may have received. Exceptional cases, however, coming under this category in which the Collector is of opinion that a reward has been deserved notwithstanding the reversal of the Magistrate's order on appeal, may be reported by the Collector to the Board for the grant of a special reward. When the persons rewarded are private persons, a refund need not be required, but the Government will bear the loss up to the limit of Rs. 100."

2. *For* Rule 23 of the same rules *substitute* the following :—

"The following procedure should be observed in drawing money from the Treasury for payment of reward bills in opium cases :—

(*a*) The rewards in all cases should be drawn on bills in A. G. B. Form No. 250 (new).

(*b*) The bills for rewards granted by the Magistrate should be supported by a certified copy of the Magistrate's order in the case, and if paid out of a fine which has been realized, the date of

realization and credit of the fine should be stated in the bill.

(*c*) Bills for rewards sanctioned by the Board of Revenue should be supported by the original order of the Board. The bills do not require countersignature by the Opium Agents."

NOVEMBER 1892.

C. C. SIEVENS, Esq.

No. 1.

THE following sentence should be added at the end of Rule 4, Section III, page 18 of the Certificate Procedure Manual, 1888:—

"This opinion has since been confirmed by the Officiating Advocate-General."

2. A similar addition should be made at page 189 of the Wards' Manual, 1888; page 132 of the Cess Manual, 1888, and page 105 of the Land Registration and Butwara Manuals, 1889.

No. 2.

UNDER instructions from the Government and in consultation with the Accountant-General, Bengal, the following addition is made to Rule 5, Section I, page 55 of the Cess Manual, 1888:—

"The revaluation charges should be shown in the monthly account of the District Road Fund in a separate entry, as a sub-head under the major head 8—Provincial Rates provided in the form of the account."

No. 3.

THE following opinion of the Superintendent and Remembrancer of Legal Affairs is circulated for the information of all officers concerned:—

"Certificates for arrears of rent have, after a certain time, '*to all intents and purposes*, the same force and effect as final decrees of a Civil Court' (*vide* the last words of paragraph (*b*) of Section 8, Act VII (B.C.) of 1880). In execution of a certificate for arrears of rent therefore the defaulting tenure or holding may, under the provisions of Section 159 of the Tenancy Act, be sold, so that the purchaser may avoid the encumbrances. But, in order to effect a sale so that the encumbrances may be

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voidable, the procedure prescribed by Sections 162—164 of the Tenancy Act must be followed. * * * Unless this procedure is strictly followed, the sale will convey only the rights of the defaulter."

No. 4.

THE Board's Cess Report for 1891-92, together with the Government Resolution thereon, are herewith circulated for the information and guidance of all Revenue Officers.

2. With reference to the last clause of paragraph 1 of the Resolution regarding the levy of road cess at half rates in Backergunge, owing to the opposition of the District Committee and of the District Board, the attention of the Commissioner of Dacca is drawn to the order of the Government that pressure should be brought to bear on the District Board to induce them to abandon a position which is no longer justifiable

3. The attention of the Commissioner of Bhagalpur is drawn to the penultimate clause of paragraph 4 of the Resolution regarding the explanation of the low arrear collections in Bhagalpur. The matter should be further examined and an explanation submitted.

4. The attention of the Commissioner of Burdwan is again drawn to the necessity of adjusting accounts and preparing a complete remission statement for the district of Burdwan without delay, referred to in paragraph 5, and to the urgent necessity of improving the administration of the Midnapore district referred to in paragraph 7 of the Resolution.

5. The attention of all Commissioners is drawn to the orders contained in paragraph 11, that, without special reasons, which should be stated, no Deputy Collector should in future be commended who has failed to collect 80 per cent. of the arrear demand and 90 per cent. of the current demand.

No. 5.

To end of Rule 7, Section III, Chapter III, page 28 of the Board's Rules, 1888, *add*—

"This rule is not, however, applicable to estates in temporarily-settled districts."

No. 6.

THE following additions and alterations are to be made in the questions in Appendix S of the Wards' Manual, 1888, in accordance with those relating to the Wards' Department in pages 26 to 34 of the Inspection Manual, 1891 :—

WARDS' DEPARTMENT OF THE COLLECTOR'S OFFICE.

1. *Question* 12—*Page* 116.—For this question *substiute* the following :—

"What is the amount of cash balance in the hands of each Manager as ascertained from the last monthly account current, and how often is each Manager required to make remittances to the Government treasury "?

2. *Question* 16—*Page* 116.—For the word "or" after the words "belonging to Wards" in this question *substitute* "and."

3. *Question* 20—*Page* 116.—For the words "postage stamps" *substitute* "service labels," and for the words "is it" *substitute* "are these articles."

4. *Question* 22—*Page* 117.—At the beginning of this question *substitute* the word "Are" for "Is"; after the word "management" *add* the words "and treasury; for the word "rate" *substitute* "rates"; and for the words "has it" *substitute* "have they."

5. In modification of paragraph 5 of Circular Order No. 4 of 1889 *add* the following :—

Memorandum of Registers to be kept in the Wards' Department of the Collector's Office.

1. Estates managed by the Revenue Authorities under Acts XXXV of 1858, XL of 1858 and IX (B.C.) of 1879.
2. Attached estates.
3. Letters received.
4. Letters issued.
5. Standing order-book.
6. Petitions.
7. All other papers received in the office except English letters.
8. Miscellaneous cases.
9. Attendance and occupation of officers.
10. Leave.
11. Government securities, stocks, bank shares, &c., appertaining to each estate.
12. Title deeds, other valuable documents' and jewellery kept in the Treasury for safe custody.
13. Letter despatch book showing the consumption of postage stamps.
14. Landed property owned by Managers, Assistant or Sub-Managers (non-gazetted officers) on a remuneration of not above Rs 50 per mensem.

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CASH-BOOK.

6. *Question* 4—*Page* 118.—For the numbers "2, 3, 4, and 5" *substitute* "15, 16, 17, and 18."

7. *Question* 6—*Page* 118.—From this question *strike out* the words "Is it specified to what year or years the arrears belong"?

8. *Question* 8—*Page* 118.—In the second clause of this question *substitute* the word "this" for "it," and the letter "M" for "N."

9. *Question* 9—*Page* 118.—*Substitute* the following for this question:—

"Are advice lists punctually received from the treasurers, and are the supporting chalans at once posted in the cash-book and then posted into a guard-book"?

10. *Questions* 11 *&* 12—*Page* 118.—*Strike out* these questions, and for them *substitute* the following as question 11:—"11. Is punctuality strictly enforced in making remittances to the Treasury or to the Sadar office"?

11. *Question* 13—*Page* 118.—From this question *strike out* the words:—"If so, are advices regularly received from the Treasury"?

12. *Questions* 14 *&* 15—*Page* 118.—*Strike out* these questions.

13. *Question* 18—*Page* 118.—For the words "the remittances" *substitute* the word "payments." *Strike out* the words "by the Manager accompanied by," and for them *substitute* the word "with." In place of the words "for the Wards' Department in the Collector's office" *insert* the words "for the payer"?

14. *Question* 20—*Page* 118.—*Strike out* this question and *substitute* the following:—"Are all adjustments properly excluded from the cash-book and properly entered in the general ledger."?

LEDGER OF RENTS RECEIVABLE BY THE ESTATE.

15. *Question* 8—*Page* 118.—After the words "quarterly for" *add* the word "the."

16. *Question* 15—*Page* 119.—*Strike out* the words "the prescribed" after the word "Have" at the beginning of this question.

17. *Question* 21—*Page* 119.—For the word "rents" *substitute* "rent."

18. *Add* the following as questions 22 and 23 under this heading:—

"22. Has this register been fully and punctually posted from the cash-book"?

"23. Are the collections agreed monthly with those shown in the general ledger"?

LEDGER OF DEBTS DUE TO THE ESTATE.

19. *Question* 5—*Page* 119.—From this question *strike out* the words "Are these registered."

20. *Add* the following as question 7:—

"7. Are the necessary abstracts of all accounts prepared at the end of the year in order to enable table III of Return XXXI to be correctly compiled"?

LEDGER OF DEBTS PAYABLE BY THE ESTATE.

21. *Question* 2—*Page* 119.—*Strike out* the word "up" after the words "and added."

22. *Question* 4—*Page* 119.—For the word "when" *substitute* "where."

REGISTER OF SUITS.

23. *Question* 9—*Page* 120.—For the word "results" *insert* "result."

REGISTER OF RECORDS.

24. *Question* 8—*Page* 120.—For the word "measured" *substitute* "settled."

25. *Add* the following as question 9:—

"9. Are the rules for the maintenance of records prepared under Chapter X of Act VIII of 1885, prescribed in Rule 10A, Section VIII (c), Wards' Manual, observed? If not, why not?"

26. *Question* 9—*Page* 120.—This question should be numbered 10.

GENERAL.

27. *Question* 2—*Page* 121.—*Strike out* the words "of the" before "Wards Manual."

28. *Question* 3—*Page* 121.—Before the words "Has the budget" at the beginning of this question, *add* "How is the progress of expenditure watched against the budget allotment"?

29. *Question* 7—*Page* 121.—*Strike out* the word "the" before "clerks."

30. *Add* the following in modification of paragraph 5 of Circular Order No. 4 of 1889.

Registers to be kept in the Manager's office.

1. Letters received.
2. Letters issued.
3. Standing order-book.
4. Petitions.
5. All other papers received in the office except English letters.
6. Miscellaneous cases.
7. Attendance and occupation of officers.
8. Leave.
9. Title deeds, other valuable documents, jewellery, &c., kept in the treasury.
10. Letter despatch book showing the consumption of postage stamps.
11. Securities furnished by officers in the employ of the estate.
12. Records.
13. Index of correspondence.
13A. General ledger.
14. Cash-book.

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15. Ledger of rents recoverable by the estate. This is properly the tauzi account.

16. Ledger of debts due to the estate.

17. Ledger of revenue, rents, and cesses payable by the estate.

18. Ledger of debts payable by the estate.

19. Suits, original or appeal.

20. Decrees in favour of the estate.

21. Decrees against the estate.

22. Revenue-paying estates, under-tenures, and revenue-free and rent-free properties belonging to the estate.

23. Moveable properties.

24. Catalogue of books, gazettes, &c., in the library.

25. Occupation of peons.

26. Settlements.

27. Ledger of Advances.

28. Adjustment Register of advances.

29. Ledger of deposits.

30. Adjustment Register of deposits.

No. 7.

THE form of the return of cess revaluation in progress prescribed in the Board's Circular Order, No. 1 of November 1891, is now in print. District Officers can indent on the Superintendent of Stationery, Calcutta, for the same.

No. 8.

THE following is substituted for Clause 2 of Rule 6A, Section II, page 57 of the Cess Manual, 1888:—

"In the case of estates or tenures the valuation or revaluation of which is sanctioned by the Board under Section 37, effect will be given to the revaluation of each estate or tenure as it is completed, in the same way as in the preceding rule referring to estates or tenures taken up under Section 15, subject, however, to the condition that the new assessment shall not be levied until the beginning of the next financial year."

NOVEMBER 1892.

C. C. STEVENS, ESQ.

No. 9.

(1) THE following should be substituted for the heading and Rules 1 to 4 of Section III, Chapter X, pages 187-88 of the Board's Rules, 1888:—

SECTION III.—THE NOTIFICATION.

Order of sale.

1. Estates are to be notified for sale in the order in which they stand in the revenue-roll. They are also to be put up for sale in that order, irrespective of the fact that they may have been notified in two separate notifications.

Form of sale notice.

2. The following forms of notice of sale for arrears of land revenue have been approved by Government, and should be followed by Collectors as far as possible in notifying estates and shares for sale. The columns of the forms have been filled up by way of illustration.

NOTIFICATION A.

Notice is hereby given under Sections 6 and 13, Act XI of 1859, that the undermentioned estates and shares of estates in the district of will be put up for sale at the office of the Collector of that district on at for arrears of revenue

and other demands which by law are realizable as arrears of land revenue:—

1	2	3	4	5	6	7	8	9
Tauzi number.	NAME OF MAHAL AND PARGANA.	Sadar jama of whole estate.	Whether the whole estate is to be sold.	If only a share is to be sold, specification of such share or shares.	Names of proprietors of property to be sold.	If only a share is to be sold, the sadar jama of such share.	If the whole estate is to be sold, the arrears due from it.	If only a share is to be sold, the arrears due from it.
43	Estate Alimuddin, pargana Panna.	Rs. A. P. 546 14 0	The whole.	...	Solimulla and others.	Rs. A. P. ...	Rs. A. P. 82 0 0	Rs. A. P. ...
227	Estate Bemala Churn, mauza Andul, pargana Ghatchick.	50 0 0	...	3 annas share.	Kena Ram Dass.	9 6 0	...	1 4 0
491	Mahal Brindaban, mauzas Rampur and Gobindpur, pargana Shahujial.	160 0 0	...	Share consisting of 2 annas of mauza Rampur.	Buddhi Nath Singh and others.	7 8 0		3 0 0

N. B.—When in columns 5, 7, and 9 of the above statement it is stated that only a share is to be sold, it is to be understood that a separate account is kept for that share, and that the other share or shares in the estate are excluded from the sale.

NOTIFICATION B.

Notice is hereby given under Sections 5 and 13, Act XI of 1859, that unless the arrears mentioned below are paid on or before the next latest date of payment, viz., the , the undermentioned estates or shares of estates in the district of will be put up for sale at the office of the Collector of that district on the at for the said arrears:—

1	2	3	4	5	6	7	8	9	10
Tauzi number.	NAME OF MAHAL AND PARGANA.	Sadar jama of whole estate.	Whether the whole estate is to be sold.	If only a share is to be sold, specification of such share or shares.	Name of proprietors of property to be sold.	If only a share is to be sold, the sadar jama of such share.	If the whole estate is to be sold, the arrears due from it.	If only a share is to be sold, the arrears due from it.	Nature and amount of demand for which to be sold.
43	Estate Alimuddin, pargana Panna.	Rs. A. P. 546 14 0	The whole	...	Solimulla and others.	Rs. A. P. ...	Rs. A. P. 82 0 0	Rs. A. P. ...	
227	Estate Bemala Churn, mauza Andul, pargana Ghatchick.	50 0 0	...	3 annas share.	Kena Ram Dass.	9 6 0	...	1 4 0	
491	Mahal Brindaban, mauzas Rampur and Gobind pur, pargana Shahujial.	160 0 0	...	Share consisting of 2 annas of mauza Rampur.	Buddhi Nath Singh and others.	7 8 0	...	3 0 0	

N.B.—When in columns 5, 7, and 9 of the above statement it is stated that only a share is to be sold, it is to be understood that a separate account is kept for that share, and that the other share or shares in the estate are excluded from the sale.

The descriptions of arrears to which this form of notification applies are specified in Section 5 of the Act, and particulars should be given accordingly in column 10.

3. The above notifications are to be published in the manner prescribed by Sections V and VI of Act XI of 1859, respectively. When any estates or shares paying revenue exceeding Rs. 500 are included, notifications in English for those estates or shares only should be published in the *Calcutta Gazette* and the vernacular Government Gazette. Collectors will forward the English and vernacular notices to the publishers of the gazettes concerned. They should be headed "Notices of sale," and should be very plainly written, and clearly signed and dated.

Publication of notice.

(2) Change the number of Rule 5 to 4, and of Rule 6 to 5.

No. 10.

THE following rules are substituted for Rule 1, Section XVIII. at page 47 of the Revenue Officers' Manual, 1888:—

1. The following holidays are sanctioned yearly as public holidays under Section 25 of the Negotiable Instruments Act, XXVI of 1891:—

Authorized public holidays.

All Sundays.		Janmáshtami ...	... 1 day.
New Year's Day or, if it falls on Sunday, then the day following	... 1 day.	Mahálayá ...	... 1 „
		Durgá and Lakshmi Pujás	6 days.
Sri Panchami	... 2 days.	Káli Pujá ...	... 2 „
Dol Játrá ...	... 1 day.	Jagadhátri Pujá	... 2 „
Chaitra Sankránti	... 1 „	Christmas Eve	... 1 day.
Dasahará ...	... 1 „	Christmas Day or, if it falls on Sunday, then the day following ...	... 1 „
Good Friday ...	... 1 „		
Easter Saturday	... 1 „	The day following Christmas Day ..	... 1 „
Empress' Birthday	... 1 „		

The dates of the holidays will be notified annually by the Government of Bengal before the beginning of each calender year.

2. In addition to the abovementioned public holidays, the following holidays which are not declared to be public holidays under the Act, are sanctioned in public offices with certain exceptions, and in all Revenue and Magisterial Courts in Bengal.

Other holidays.

Muhammadan holidays.

Id-ul-fitr	... 1 day.
Id-uz-zuhá	... 1 „
Muharram	... 2 days (last 2 days).
Fátiha dawázdaham ...	... 1 day.

Hindu holidays.

Durgá and Lakshmi Pujás ... 6 days.

Other holidays.

The second day following Christmas.

The exceptions are the offices of the Collector of Customs, the Shipping Master, the Collector of Stamp Revenue, Calcutta, the Stamping Department of the office of the Superintendent of Stamps, Calcutta, and the Salt Rawannah and Opium Sale Departments of the Board of Revenue.

The dates of these holidays also will be announced annually in a notification supplementary to the above notification under the Act.

Special holidays in the Chittagong and Orissa Divisions, and in Hazaribagh and Lohardaga.

3. The following special holidays are allowed in the Chittagong and Orissa Divisions, and in the districts of Hazaribagh and Lohardaga respectively :—

Chittagong Division.	Orissa Division.	Hazaribagh District.	Lohardaga District.
Shiva Rátri ... 2 days Dol Játrá ... 1 day extra. Janmáshtami 1 day extra.	Dol Játrá ... 2 days extra. Rath Játrá ... 1 day Rás Purnimá ... 1 „	Shiva Rátri ... 1 day Dol Játrá ... 1 „ extra. Kartik Purnamási ... 1 day Bhratri-dwitiya 1 „	Shiva Rátri ... 1 day. Dol Játra ... 1 „ extra. Rath Játrá ... 1 day. Bhratri-dwitiya 1 „

In the districts of the Patna Division the Commissioner has been authorized by the Government to arrange with the Collectors what leave shall be given on account of the Sonpur Fair, on the understanding that proper arrangements are made for carrying on work, and that no inconvenience or unnecessary delay is caused in the Revenue and Magisterial Courts.

2. The present Rules 2, 3, 4, and 5 should be numbered 4, 5, 6, and 7.

No. 11.

THE following should be added as a note to Section 45, Act IX (B.C.) of 1880 :—

Note.—On a reference made to the Superintendent and Remembrancer of Legal Affairs, he has advised that interest falling due after a certificate has been made cannot be included in it, and cannot therefore be realized under it.

2. Rule 5, Section V, page 70 of the Cess Manual, 1888, should be expunged, as it is only in a very few districts that the cess tauzi clerks give any assistance to the Accountant at kist time, and the following should be inserted as Rules 5 and 5A :—

5. It should be understood in the Cess Tauzi Office, as in the Land Revenue Tauzi Office, that the estates ledgers should be written up from the chalans, and not from any chalan register, or *shumar* register, or day-book.

Estates ledgers to be written up from the chalans.

5*A*. Each cess tauzi muharrir should note in his ledger against every estate the fact of a certificate having issued and the date of the requisition. Interest accruing up to that date should be included in the requisition. Interest subsequently accruing cannot be realized under the certificate issued in compliance with that requisition. A fresh certificate may be issued for such interest alone, but it would seldom be worth while to adopt this course unless the amount of the interest is large. Supplementary claims of this nature should therefore be generally abandoned; and it will then be unnecessary to calculate interest after the date of the requisition for the certificate to recover the main demand.

Issue of certificates to be noted in the ledger.

No. 1[c].

UNDER the orders of Government all Revenue Officers are directed to keep a diary in the form prescribed by the High Court in their Circular Order* No. 8 and General Letter No. 6 of the 10th September 1892, and to insert therein on the cause list, immediately after the list of criminal cases, a statement showing the details of the different kinds of revenue work done during the day and the time occupied by it.

* Published at page 824, Part I of the *Calcutta Gazette* of the 31st August 1892.

For example—

Land Acquisition case No.	...	1—2 P.M.
Certificate work	...	2—3 P.M.

and so on.

2. The Board's Register 24 (Hours of attendance of each Executive Officer at office, and of his occupation during office hours) in Section IV, Chapter VIII, page 147, and entry No. 24 (Hours of attendance and occupation of each officer during office

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hours) in Section III, Chapter VIII, page 139 of the Board's Rules, 1888, are cancelled.

No. 13.

In the preparation of the Annual Cess Return No. LIII of Statistics of Estates and Tenures (*vide* Appendix C, page 97, serial No. 16 of the Cess Manual, 1888) no uniformity is observed in the treatment of rent-free tenures. Some District Officers include these tenures with the revenue-free estates in column 3, whilst others include them with the tenures in column 5. Under instructions from Government, District Officers are requested in future to show the rent-free tenures separately in a new column in Return No. LIII. The present columns 2 and 3 of the Return will be divided into three columns for this purpose, thus—

Column 2, Land revenue-paying; 3, Land revenue-free; and 3½, Rent-free tenures.

The common heading of the three columns will be "Number of estates, revenue-paying and revenue-free, and of rent-free tenures, assessed with cess."

2. The old form of the Return should be utilized by the insertion of the necessary additions by hand.

3. In order to admit of a comparison being instituted with the previous year, District Officers will furnish for 1891-92 the same information as is required in the above columns 3 and 3½ of the return for 1892-93 when submitting the latter return.

No. 14.

As auction-purchasers at revenue sales are irregular in applying for registration of their names as proprietors, the Board direct that a list of all estates and shares sold, with the names of the purchasers, be regularly furnished to the Land Registration Department after every sale. The Deputy Collector in charge of the department will every half-year ascertain, by reference to the registers, who have failed to register among these purchasers, and issue notices on them to register, warning them that they will be fined if they fail to do so within six months of the date of the sale.

No. 15.

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After the words "Partition of estates under Act VIII (B.C.) of 1876" in Rule 1, Section I, Chapter VII on page 116 of the Board's Rules, 1888, insert the words ["Section 144"].

2. Add also the following after the word "refer" in line 12 of Rule 9 on page 117:—

["Proceedings are not to be stayed pending appeals. Records are not to be sent up unless they are specially called for by the Board. When there is a reference to a particular paper or document, either in the allegations of the petition of appeal or in the replies to them, it will be sufficient to submit a copy."]

No. 16.

In clause 3 of the instructions for filling up Register I at page 86, Appendix B of the Cess Manual, 1888, *substitute* the words—

information must be supplied by memoranda by the General Department of the Collectorate for the estates with numerous proprietors for the words.

"information should be obtained from the General Department of the Collectorate for the estates with numerous proprietors."

No. 17.

With the approval of the Government the following revised rule is substituted for Rule 8, Section VI on page 19 of the Revenue Officers' Manual:—

"8. Collectors are required to submit monthly, or less frequently, as may be prescribed by the Commissioner, diaries of their tours. These should be written by the Collectors themselves on half margin in a bound book, and copies should be submitted to the Commissioner on half margin. The Commissioner will record orders on the margin and return the paper to the Collector for information and return (to Commissioner's office), or retain it in his office forwarding only copies of his orders, as in each case may be most convenient. The Collector will then cause the Commissioner's remarks, if any, to be entered on the margin of his original diary book."

Diaries.

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No. 18.

THE following should be inserted as Rules 7A, 7B, and 7C of Section V, page 70 of the Cess Manual, 1888.

Responsibility of head clerk in respect of accounts.

7A. It will be the duty of the head clerk of the Cess Department to see that all estates assessed with cess and their demands are shown both in the estates ledger and in Register I; that cancelments and abatements of cess are shown in both registers, the authority under which they are sanctioned being quoted; that transfers of estates from one district to another and separate accounts opened are duly noted in both registers; that chalans are properly taken care of in the Tauzi Department; that the amounts credited agree with those shown in the corresponding chalans; that double credits do not occur, that is, that the same payment is not credited to more than one estate; that interest is charged for arrears shown in the accounts; that amounts realized under miscellaneous heads, such as peons' fees, fines, &c., are credited to the proper heads and not to cess; and that balances are properly struck in the cess registers.

Quarterly verification of accounts.

7B. The head clerk of the Cess Department is required to check the postings in the cess ledgers by comparing 5 per cent. of the entries with the chalans and the entries in the Accountants' register of receipts once every quarter, and to furnish a certificate to that effect to be filed with the cess return No. XXXVIII.

Note.—In the District of Chittagong only 3 per cent. of the cess entries are to be tested.

Annual revision of the cess demand.

7C. Every year in June there will be an annual revision of the cess demand of each district, under the personal supervision of the Cess Deputy Collector and the head clerk of the Cess Department, and a certificate that it has been carried out shall be submitted to the Commissioner of the Division. The tauzi registers must be carefully inspected with the object of ascertaining that all changes have been recorded, and that all additions to the previous year's demand and all duly authorized abatements have been entered, the demand in each case being properly adjusted.

DECEMBER 1892.

C. C. STEVENS, ESQ.

No. 1.

THE following addition should be made to the table of the latest days for the payment of land revenue appended to Clause 1, Section I, page 184 of the Board's Rules :—

All Estates.

Jalpaiguri (Western Duars).	{	15th February. 31st October.

No. 2.

THE following practice should be observed in future for registering applications for advances under the Land Improvement Loans Act, XIX of 1883, and the Agriculturists' Loans Act, XII of 1884.

The original applications under Rule 6, Section II, and Rule 5, Section III, Chapter V of the Board's Rules, 1888, shall be entered as soon as received in Register No. 8, Miscellaneous cases. The cases in which advances are granted shall afterwards be transferred to Register No. 21 or No. 22.

No. 3.

IN the heading of column 5 of the revised return No XXVIII (statement showing the recovery of several kinds of advances) prescribed in the Board's Circular Order No. 1 of May 1892, the word "year" should have been printed "years." Correction should be made in all spare copies.

No. 4.

UNDER Circular Order No. 2 of April 1891, the standard percentages of current collections on current demand were fixed at

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95 per cent. for temporarily-settled estates held by the proprietors *for definite periods, and 90 per cent. for private and Government estates leased to farmers.* In modification of that Circular Order, District Officers are now informed that 95 per cent. has been fixed by Government as the standard for both these classes of estates.

No. 5.

THE attention of all Revenue Officers is drawn to the following remarks made in the Government Resolution on the Board's Land Revenue Report for 1891-92:—

Operation of the Sale Laws.—Paragraph 12 * * * *

"Under this head the Board again notice the fact that cases in which revenue despatched by money-order does not reach the Treasury until after the latest day have to be technically treated as defaults. The Board add: 'In some cases sales actually took place. This cannot, however, be avoided.' Such cases are doubtless defaults, but the Lieutenant-Governor cannot agree that sales cannot be avoided. The previous history of the estates should be examined; and it will be easy to ascertain whether it has repeatedly defaulted, and whether the default under consideration is deliberate or accidental, attributable to negligence on the part of the payer or on the part of the post-office. As it has been ruled that no revenue money-order is to be refused, but that all are to be accepted on account, the Lieutenant-Governor cannot lay down another rule that no estate is to be sold which has been allowed to pay in its default by the day of sale; for the effect of such rules together would be to allow the system of payment by money-orders to convert the day of sale into a later kist day and practically abolish the existing kist day. It is for Collectors to be guided in particular instances by the considerations above indicated, and to take care that no unnecessary harshness is shown to the payers of land revenue."

Estates under direct management.—Paragraph 15 * * * *

"The amount placed by Government at the Board's disposal for the management and improvement grant proper (*i.e.*, the 7½ per cent.) was Rs. 2,83,438, but it appears that something in excess of this amount was actually spent, though the figures

are not yet finally adjusted. The remarks made in paragraph 8 of the Resolution on the Wards' Report are applicable to the Government estates. The managers of these estates should draw up programmes of useful works, which should be sanctioned by the Collectors and Commissioners, and should be executed out of these Improvement Funds whenever money is available." REV. CIR. DEC. 1892.

Operation of the Tenancy Act.—Paragraph 24 * * * *. "The report refers to a number of old pending cases of survey and settlement, but, besides a statement of the fact that 22 related to Government estates and 30 to private estates, no information is given as to any of the 52 applications mentioned in column 10 as made during the year. Nor is it even stated how many of these applications were acceded to Information regarding such applications should be supplied in greater detail in future."

No. 6.

THE attention of the local officers is invited to paragraph 15 of the Resolution recorded by Government on the Board's Land Revenue Administration Report for 1891-92, and they are requested to distinguish in their annual reports the expenditure incurred in estates under direct management from the various heads shown in the following statement. A similar statement for all the districts of each Division will also be appended to the Commissioner's Annual Report.

District.	Division.	Amount expended from—				Remarks.
		7½ per cent.		2 per cent. for sanitary improvements.	Grant for agricultural public works.	
		Management proper.	Miscellaneous improvements (including agricultural improvements or experiments).			
1	2	3	4	5	6	7

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The amount in column 3 should agree with the figures in column 5 of the new form of Appendix VI, prescribed below. The total expenditure shown in the section in the body of the report dealing with "Miscellaneous and sanitary works of improvement" on estates under direct management should also be equal to the figures in columns 4 and 5. Any expenditure in addition to these grants should be explained in a separate paragraph, as, for example, in paragraph 94 of the Board's Land Revenue Administration Report for the year 1891-92.

2. The expenditure incurred from the 1 per cent. devoted to education and 1½ per cent. devoted to communications should be shown under sections "Education" and "Road and Communications" of Part II of the Report.

3. The Board observed that the statement showing the names of inspecting officers, the places inspected, and the dates of inspections was not properly prepared in many Divisions. It is requested that this statement may in future be carefully prepared in the form of Appendix XXV of the Board's Land Revenue Administration Report. The inspecting officers must keep a record of the dates on which the inspections are made.

4. In accordance with a subsequent order of Government, the Board direct that in future a statement in the form annexed should be appended to the Commissioner's Land Revenue Administration Report. It is to replace the present Appendices VI and VIA to the Board's Land Revenue Administration Report.

APPENDIX VI.

Establishments for the management of Estates held direct by Government, and their cost.

DISTRICTS.	Number of managers or tahsildars, and their annual salary.	Subordinate establishments, and their annual salary.	Other expenditure, such as contingencies.	Total cost of management.	Total current demand of the estates for which the expenditure in column 5 was incurred	Percentage of cost of management (column 5) on current demand (column 6).	REMARKS.
1	2	3	4	5	6	7	8

NOTE.—The cost of miscellaneous and sanitary works of improvement must not be shown in column 4.

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No. 7.

As very great delay frequently occurs in the receipt by the Board of copies of the resolutions recorded by Commissioners on periodical returns, the attention of Commissioners is drawn to Rule 12, Section I, page 158 of the Board's Rules. The period allowed for the submission of the resolutions is now extended to seven days. With this extension of time the Board will expect strict compliance with the rule in future. Any failure to forward the resolutions within the time allowed must be satisfactorily explained.

The following alteration should be made in Rule 12, Section I, page 158 of the Board's Rules:—

In line 15 *substitute* "seven" for "three."

No. 8.

THE order of the revenue-roll should be followed in arranging estates in the Embankment Cess Tauzi, so far as this is practicable. The Tauzi register should be kept in English, and where there is a special establishment, an English-knowing clerk should be employed.

No. 9.

UNDER the orders of the Government the Board direct that, in the Registers noted below, the date of each adjournment of a case should be entered in the column of remarks. The entries will be made in the manner in which such entries are made in the Trial Register of Criminal cases:—

Register 4.—Mutation cases ... [Chapter VIII, Section IV, page 142 of the Board's Rules, 1888].

Registers 1 to 16 and 18 for rent suits under Act X of 1859. [Chapter VIII, Section V, page 155 of the Board's Rules, 1888].

Registers II, IV, V, VII, and VIII, under the Bengal Tenancy Act, VIII of 1885. [Chapter VIII, Section VI, page 156 of the Board's Rules, 1888].

No. 10.

THE following should be added at the end of Rule 1, Section III, page 17 of the Certificate Procedure Manual, 1888:—

"Similarly, if the moveable property has, as a special case, been attached in the first instance under Section 11, it will not be necessary to issue fresh attachment in the course of the execution proceedings. In both cases, however, due notice of sale should be given if the property has eventually to be sold."

2. Similar additions should be made at page 131 of the Cess Manual, 1888, page 188 of the Wards' Manual, 1888, and page 104 of the Land Registration and Batwara Manuals, 1889.

D. R. LYALL, ESQ., C.S.I.

No. 11.

IN order to make it more easy to ascertain the correct state of collections, a blank page will be inserted in Register No. 7 (No. 49, "Board's Rules, 1888") printed on page 190 of the Excise Manual, 1891, for each description of license, on which the Deputy Collector shall, with his own hand, on the 1st of every month, make an abstract showing for each month for which arrears are due—

1. Number of licenses in force.
2. Number of which the fees are in arrears.
3. Total demand for fees.
4. Amount in arrears.

No. 12.

ITEM 7 under Rule 22, Section XXIII, page 175 of the Excise Manual, 1891, is hereby cancelled.

2. Add the following rule at the end of Section XXIII, page 176 of the Manual:—

26. "All sums recovered on account of the travelling and other expenses of Excise Officers summoned to give evidence in Civil Courts should be paid in full to the witnesses, and a certificate of the amount so paid granted to them. The Collector is required to see that sums so paid are deducted from

Pay, &c., of officers giving evidence in the Civil Courts to be deducted from their next salary, &c., bills.

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the next salary or travelling bills of the officers concerned, and to refuse to pass the bills of the officers who have been absent as witnesses before Civil Courts for the period of absence until the certificate mentioned above is received."

No. 13.

THE following should be inserted after the word "importer" in line 5, clause 1, at page 168 of the Excise Manual, 1891 :—

"The passes are printed in triplicate. One part shall be given to the importer, another, except in the case of charas imported from Nepal, sent by post on the same day to the Collector of the district from which the drug is to be imported, the counterfoil being retained in the office. The importing merchant on arrival will present the pass to the Collector of the exporting district, who shall return it to him after endorsing on it the quantity of charas to be imported. Similar entries shall also be made at the time by the same officer on the back of the copy of the pass sent to him by the Collector of the district importing the drug, and it should be returned to the Collector direct by post. The pass and the copy when received back shall be pasted on to their respective counterfoils. When charas is imported from Nepal, the pass need not be endorsed except in the importing district."

2. In line 6, clause 3 of the same section, after the word "arrive" *insert* the words "and the pass be not returned."

3. In Appendix A on page 317 of the Manual, *for* the present form of pass for the importation of charas, *substitute* the following form :—

Form No. 121 (*old No.* 48) (*See section XXI, clause* 1).

Counterfoil.

Name of district

Registered number of pass

Name of person to whom issued

Date of issue

Quantity of charas covered by the pass—

Mds. Seers.

Amount of duty levied

Name of the locality of the shop to which the charas is to be imported, with name of importer

Date of return of pass

A. B.,

Excise Officer.

N.B—(1). This part will not be torn out, but will remain in the book as a check.

(2) When charas is imported from Nepal, the pass need not be endorsed anywhere except in the importing district.

Copy.

Name of district to which the charas is to be imported

Registered number of pass

Name of person to whom issued

Date of issue

Quantity of charas covered by the pass—

Mds Seers.

Name of the place from which the drug is to be imported

Route of transit

This pass is current till the day of when it shall be returned to the officer granting it.

A. B.,

Excise Officer.

N B—(1) This part to be torn out of the book and sent to the Collector of the exporting district.

(2) When charas is imported from Nepal, the pass need not be endorsed anywhere except in the importing district.

Pass.

Name of district to which the charas is to be imported

Registered number of pass

Name of person to whom issued.

Date of issue

Quantity of charas covered by the pass—

Mds. Seers.

Name of the place from which the drug is to be imported

Route of transit

This pass is current till the day of when it shall be returned to the officer granting it.

A. B.,

Excise Officer.

N.B.—(1) This part is to be torn out of the book and given to the person importing the charas.

(2) When charas is imported from Nepal, the pass need not be endorsed anywhere except in the importing district.

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No. 14.

FROM a reference recently made to the Board it appears that their exists a diversity of practice with regard to the refund of duty on fractions of maunds of salt. Under the last clause of Section 7 of the Indian Salt Act, XII of 1882, fractions of quarter maunds are reckoned as quarter maunds in calculating the amount of duty payable. The Board now direct that in the case of refunds fractions of quarter maunds shall be rejected and the refunds made on the lower figures. Thus on fractional quantities varying from 1 seer to under 10 seers, the duty to be refunded should be *nil*, on quantities varying from 10 seers to under 20 seers, the refund should be made on *one-fourth* of a maund, on quantities varying from 20 seers to under 30 seers the refund should be on *half a maund*, and on quantities varying from 30 seers to the full maund, the refund should be on *three-fourths* of a maund.

DECEMBER 1892.

C. C. STEVENS, ESQ.

No. 15.

THE following form, being the High Court's form of Register of the attendance of witnesses in Civil and Criminal Courts, is to be added as "Register 70—Attendance of witnesses in Revenue Courts" in Section IV, Chapter VIII, page 144 of the Board's Rules, 1888. The register must be used in rent suits, wherever they are still tried by Deputy Collectors, and in all revenue suits and proceedings in which evidence is taken and a judicial decision is recorded. It will, therefore, ordinarily have to be kept by the Deputy Collectors in charge of Partitions, Cess Revaluations, and Land Registration, and, in non-regulation districts, by the Rent Courts:—

Register 70.—Attendance of witnesses in Revenue Courts.

1. Serial number of the witness.
2. Name of witness.
3. Number of case in the Register for cases of this class.

DATE OF ATTENDANCE—

4. First day.
5. Second day.
6. Third day.
7. Fourth day.
8. Fifth day.
9. Sixth day.

TOTAL NUMBER OF DAYS IN ATTENDANCE AT COURT—

10. One day.
11. Two days.
12. Three days.
13. Four days.
14. Five to seven days.
15. Eight to fifteen days.
16. More than fifteen days.
17. Examined.
18. Not examined.
19. Initials of presiding officer.
20. Amount paid as expenses.
21. Receipt of witness.

INSTRUCTIONS.—This Register is intended to show all witnesses who attend for the purpose of being examined in any case. A witness shall be considered to have appeared on any day if he attended sufficiently early to allow of his deposition being recorded.* Columns 1 to 4 should be filled in daily for every witness reported to be in attendance for the first time, and columns 5 to 9 as may be necessary on account of the subsequent reappearance of the same witness. If a witness has to reappear after having been six times in attendance, a new series of entries in red ink must be made in columns 4 to 9 immediately under the previous entries. Columns 10 to 16 should be filled up after the witness's final discharge, the initials of the presiding officer being required to vouch for the correctness of the entries. In columns 10 to 16 shall be entered the total number of days the witness attended as shown in columns 4 to 9. Any amount paid as expenses to witnesses should be entered in column 20, and if the payment be made in court, the witness's receipt should be taken at the time of payment in column 21.

* A witness appearing after 12 noon should not be credited in the register with that day's appearance unless he has been actually examined upon it.

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2. Insert the following below the entry No. 69 on page 140, Section III, Chapter VIII of the Board's Rules, 1888:—

"70. Register of attendance of witnesses in Revenue Courts."

No. 16.

AGAINST the heading "in the Division of Orissa," in the table annexed to clause I, Section I, page 184 of the Board's Rules omit all entries in the several columns and *substitute*—"*Vide* the next rule."

No. 17.

THE Board think it necessary to issue orders with the view of clearly defining the District Officer's duty in regard to the passing of orders for refund in Register No. 25 (Claims to money in Deposit). It is understood that now the Collector himself ordinarily passes all orders for refunds. He is not, however, directed to do this by any rule, and is only bound to sign the certificate referred to in Rule 8, Section XXIII, page 56 of the Revenue Officer's Manual, 1888, that is, for the refund of *lapsed* deposits.

The Board consider that the existing practice is a desirable one and should be formally confirmed, and they accordingly now direct that the Collector himself shall pass all orders for refund, mentioning the amounts in words, in Register No. 25. When away on tour, however, he is permitted to delegate this duty to the officer left in charge at head-quarters.

In districts in which rent suits are tried by the Revenue Officers, a separate Register No. 25 should be opened for deposits connected with such suits, and this may be placed in the charge of a covenanted Deputy Collector or the senior uncovenanted Deputy Collector, who will pass the order for refunds, with the amounts in words in his own hand, and be responsible for the correct and regular keeping of the Register.

Applications for the refunds of *lapsed* deposits in all cases, including rent suits, must always be signed by the District Officer himself.

2. Substitute "[and the amount]" for the words "in the handwriting of the Collector, and" in question 6 for Register 25, page 8 of the Inspection Manual, 1891. Rev. Cir. Dec. 1892.

No. 18.

In the heading of the form of zamindari account or estate ledger, on page 76 of the Board's rules, for the words "Accounts Department" *substitute* "Land Revenue Tauzi office."

D. R. Lyall, Esq., c.s.i.

No. 19.

After the words "stamped receipts," in line 10 of Rule 3, Part II, Section III, on page 92 of the Stamp Manual, 1889, insert the following clause :—

"The stamp shall be punched at the time of attesting the document."

No. 20.

A "comma" and the following clause should be inserted after the word "and" at the end of the 9th line of Rule 58, Chapter 1, Page 44 of the Land Acquisition Manual, 1890 :—

"when it is directed by Government that the payments, instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for Government.

No. 21.

The present heading of column 3 of form No. 132 in Appendix A page 326 of the Excise Manual, 1891, is not generally understood. It is intended to show the number assigned to chalans in the treasury accounts, and not the "number of chalans in consecutive series." The Board direct that the heading be altered

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accordingly. This may be done in manuscript until a new supply of forms is printed.

In column 3 of form No. 132 in Appendix A, page 326 of the Excise Manual, *for* the heading "Number of chalans in consecutive series" *substitute* "Number assigned to chalans in the treasury accounts."

No. 22.

The following revised forms Nos. 37, 45 and 46, 48 and 49, 51, 58, 72, 114, 118 to 120 and 164, are substituted for the forms bearing the same numbers and printed at pages 173, 179, 180, 182, 184, 192, 206, 261, 265, 266, 269 and 314 to 324, Appendix C of the Opium Manual (Bihar), 1892, Part III :—

FACTORY FORM No. 37.]

BIHAR OPIUM AGENCY.

Import Register of Opium, season 189 -9

1	2	3	4	5	6																		7		8		9	10		11
					KIND AND NUMBER OF JARS AND POTS.																							NUMBER AND DATE OF RECEIPT GIVEN TO ZILLADARS.		
					Good opium and khoorchan.		Inferior.		Government scrapings.		Dhoi.		Pussewa.		Suspected.		Burnt.		Assamiwar.		Kuffa.		Daily total.		Grand total.					
	Kothi.	Number of chalan.	Sadar number.	Date of arrival.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Date of Factory weighment.	Number.	Date.	REMARKS.

FACTORY FORM No. 45.]

BIHAR OPIUM AGENCY.

Daily Report of Chalan Opium Jars and Pots received at the Sadar Factory on the 189

1	2	3	4	5																		6		7
				NUMBER OF JARS OR POTS OF—																		Total of each division.		
DIVISION.	SUBDIVISION.	Chalan number.	Sadar number.	Good opium and khoorchan.		Inferior opium.		Government scrapings.		Dhoi.		Pussewa.		Suspected.		Burnt.		Assamiwar.		Kuffa.				REMARKS.
				Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Jars	Pots.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	

Import Officer.

FACTORY FROM No. 46]

BIHAR OPIUM AGENCY.

Daily Report of Chalan Opium Jars and Pots weighed at the Sadar Factory on the 189

1	2	3	4	5																		6		7
				NUMBER OF JARS OR POTS OF—																		Total of each division		
DIVISION.	SUBDIVISION.	Chalan number.	Sadar number.	Good opium and khoorchan.		Inferior opium.		Government scrapings.		Dhoi.		Pussewa.		Suspected.		Burnt.		Assamiwar.		Kuffa.				REMARKS.
				Jars.	Pots.	Jars.	Pots	Jars.	Pots	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	

Import Officer.

FACTORY FORM No. 48.]

BIHAR OPIUM AGENCY.

Parakh Paper (good opium).

Sadar No.

Subdivision

Chalan No.

Kothi class.	Factory parakh.	Letter of tagar.	Assay.	Examiner and parakhia.

No. of jars.	Factory parakh.	Letter of tagar.	Assay.	Fines.	REMARKS.

Rev. Cir. Dec. 1892.

Factory Form No. 49.]

BIHAR OPIUM AGENCY.

Register of fines imposed by the Opium Examiner on good opium.

Date.	Subdivision.	Chalan number.	Sadar number.	Number of jar fined—		Rate of fine per seer.	How disposed of—		
				For pussewa.	For other impurities.		Abkari.	Lewa.	Elsewhere.

FACTORY FORM No. 51.]

BIHAR OPIUM AGENCY.

Daily Report of Jars and Pots parakhed on the 189

1	2	3	4					5					6					7					8					9					10					11					12					13
SUBDIVISION.	Chalan number.	Sadar number.	GOOD OPIUM AND KHOOR-CHAN.					INFERIOR OPIUM.					GOVERNMENT SCRAPINGS.					DHOI.					PUSSEWA.					SUSPECTED.					BURNT.					ASSAMIWAR.					KUFFA.					REMARKS.
			Number of—		Gross weight.			Number of—		Gross weight.			Number of—		Gross weight.			Number of—		Gross weight.			Number of—		Gross weight.			Number of—		Gross weight.			Number of—		Gross weight.			Number of—		Gross weight.			Number of—		Gross weight.			
			Jars.	Pots.	M.	S.	C.	Jars.	Pots.	M.	S.	C.	Jars.	Pots.	M.	S.	C.	Jars.	Pots.	M.	S.	C.	Jars.	Pots.	M.	S.	C.	Jars.	Pots.	M.	S.	C.	Jars.	Pots.	M.	S.	C.	Jars.	Pots.	M.	S.	C.	Jars.	Pots.	M.	S.	C.	

Import Officer.

REV. CIR. FACTORY FORM NO. 58.]

DEC. 1892.

BIHAR OPI

Stock Book of Confiscated

1	2	3	4	5	6	7	8	9
		RECEIPTS.						
		Confiscation of—						
Month and date.	Opening balance.	Good opium.	Assamiwar opium.	Suspected opium.	Burnt opium.	Burnt opium released, but set aside for morphia.	Confiscated opium from Benares Agency.	District dbol.
	M. S. C. K.	M. S. C K.	M. S. C. K.	M. S. C. K.	M. S. C. K.	M. S.	M. S. C. K.	M. S. C. K.

UM AGENCY.

Opium, Season 189 -9

10				11				12				13				14				15				16	17
Pussewa.				Kuffa.				Total.				Sent to Ghazipur.				Quantity destroyed.				Balance.				Signature of Assistant Opium Examiner.	REMARKS.
M.	S.	C.	K.	M.	S.	C.	K.	M.	S.	C.	K.	M.	S.	C.	K.	M.	S.	C.	K.	M.	S.	C.	K.		

Rev. Cir. Dec. 1892.

FACTORY FORM No. 72.]

BIHAR OPI

Caking results and expenditure of

1	2				3				4	5				6				7	8	9	10				11				12
Month and date.	Gross quantity exported for caking.				Total quantity exported for caking up to date.				Assay of opium exported each day.	Quantity exported daily reduced to 70° consistence.				Total quantity exported reduced to 70° consistence.				This day's caking tank consistence.	Number of cakes made.	Total number of cakes made up to date.	Quantity of opium daily used in the cakes at caking tank assay.				Quantity of potsherds, sticks, &c., removed in searching opium daily.				Number of tagars used.
	M.	S.	C.	K.	M.	S	C.	K.		M.	S.	C.	K.	M.	S.	C.	K.				M.	S.	C.	K.	M.	S.	C.	K.	

BENGAL SECRETARIAT LIBRARY.

UM AGENCY.

Provision Opium, Season 18 - 9

REV CIR.

DEC. 1892.

13	14				15				16				17				18				19				20				21	22
Loss in adhesion to [illegible]gars.	Total of columns 10, 11 and 13.				Total expenditure up to date.				Balance, deducting column 15 from column 3.				Quantity used on caking under 75·25.				Total quantity used up to date on caking under 75·25.				Loss on caking over 75·25.				Total amount of loss up to date on caking over 75·25.				Initial of Assistant Factory Superintendent.	REMARKS.
S.	M.	S.	C	K.	M.	S.	C	K.	M.	S.	C.	K.	M.	S.	C	K.	M.	S.	C.	K.	M.	S.	C.	K.	M.	S.	C.	K.		

FACTORY FORM No. 114.]

BIHAR OPIUM AGENCY.

Abkari Opium Supply Order-book.

Authority.	Number of order.	To whom supplied	Quantity.		How to be forwarded.	Date of Factory Superintendent's order.	Signature of Factory Superintendent.	Signature of Assistant in charge of Abkari Department.	Number and date of forwarding the memorandum.	Amount of railway freight.			How paid, whether by cash or credit note.	Date of despatch of consignments.	Remarks.
			M.	S.						Rs.	A.	P.			

FACTORY FORM No. 118.]

BIHAR OPIUM AGENCY.

Stock Book of Medical Opium in Cakes at 90° prepared and supplied from Bihar Opium Factory.

Month and date.	UNMANUFACTURED ACCOUNT.																											
	Opening balance.			Receipts.										Expenditure.												Closing balance.		
				From malkhana.			Consistence.	Quantity converted to 90°.			Total of columns 2 and 5.			Manufactured.			For potsherds.			For adhesion and turn of scale.			Total of columns 7, 8, and 9.					
1	2			3			4	5			6			7			8			9			10			11		
	lbs.	oz.	DR.	Mds.	s.	c.		lbs.	oz.	DR.	lbs.	oz.	DR.	lbs.	oz.	DR.	lbs.		DR.	lbs.	oz.	DR.	lbs.	oz.	DR.	lbs.	oz.	DR.

MANUFACTURED ACCOUNT.															Number and date of authority for issue.	To whom issued.	Number and date of ticket.	REMARKS.
Opening balance.			Received from unmanufactured account, column 7.			Total.			Issues.			Closing balance.						
12			13			14			15			16			17	18	19	20
lbs.	oz.	DR.	lbs.	oz.	DR.	lbs.	oz.	DR.	lbs.	oz.	DR.	lbs.	oz.	DR.				

FACTORY FORM No. 119.]

BIHAR OPIUM AGENCY.

Stock Book of Medical Opium in Powder at 100° prepared and supplied from Bihar Opium Factory.

Month and date.	UNMANUFACTURED ACCOUNT.																														
	Opening balance.			Receipts.										Expenditure.												Closing balance 7, minus 11.		
				From malkhana.			Consistence.	Quantity converted to 100°.			From elsewhere and quantity collected from assays.			Total of columns 2, 5, and 6.			Manufactured.			For potsherds.			For adhesion and turn of scale.			Total of columns 8, 9, and 10.					
1	2			3			4	5			6			7			8			9			10			11			12		
	lbs.	OZ.	DR.	M.	S.	C.		lbs.	OZ.	DR.	lbs.	OZ.	DR	lbs.	OZ.	DR.	lbs.	OZ.	DR.	lbs.	OZ.	DR.	lbs.	OZ.	DR.	lbs.	OZ.	DR.	lbs.	OZ.	DR.

MANUFACTURED ACCOUNT.												Number and date of authority for issue.	To whom issued.	Number and date of ticket.	REMARKS.
Opening balance.			Received from unmanufactured account, column 8.			Total.			Issue.			Closing balance.							
13			14			15			16			17			18	19	20	21
lbs.	OZ.	DR.	lbs.	OZ.	DR.	lbs.	OZ.	DR.	lbs.	OZ.	DR.	lbs.	OZ.	DR.				

FACTORY FORM NO. 120.]

BIHAR OPIUM AGENCY.

Contraband Opium Register of receipts and expenditure, Bihar Opium Agency, Sadar Factory.

1	2	3	4	5	6						7				8						9				10	11	12
Date of receipt of parcel.	Date of receipt of docket.	Designation of transmitting officer.	Number and date of transmitting officer's memorandum.	Number of parcel.	Weight of parcel as per invoice.						Weight of parcel in Opium Examiner's office, Laboratory Department.				Weight of contents as per invoice.						Weight of contents in Opium Examiner's office, Laboratory Department.				Date of examination.	Laboratory number.	Consistence of the opium.
					M.	S.	C.	K.	T.	M.	M.	S.	C.	K.	M.	S.	C.	K.	T.	M.	M.	S.	C.	K.			

13				14				15				16				17				18	19	20	21		
Converted to 75° consistence.				How disposed of— Sent into abkari.				Sent into lewa.				Set aside for morphia.				Useless.				Remarks by the Opium Examiner.	Signature of the Opium Examiner.	Signature of Abkari or Lawa Assistant.	Opium Examiner's reply regarding result of examination of the opium.		
M.	S.	C.	K.	M.	S.	C.	K.	M.	S.	C.	K.	M.	S.	C.	K.	M.	S.	C.	K.				Number.	Month.	Date.

FACTORY FORM No. 16'.]

BIHAR OPIUM AGENCY.

Stock and manufacture account of the Sidar Factory, Patna, for 189

No. 1.—OPIUM JARS AND POTS RECEIVED AND EXAMINED.

	Previously received.		Received this day.		Total.		Examined.		Balance.	
	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.	Jars.	Pots.
Tirhut										
Hajipur										
Chapra										
Alliganj										
Motihari ...										
Bettiah ...										
Shahabad ...										
Gaya										
Tehta										
Patna										
Monghyr ...										
Total ...										
Benares opium ...										
GRAND TOTAL										

Signature of Officer in charge.

No. 2.—RECEIPT OF OPIUM.

DETAILS.	Previously received.			Received this day			Total.		
	M.	S.	C.	M.	S.	C.	M.	S.	C.
Good opium									
Benares do.									
Inferior do.									
Pussewa									
Dhoi									
Total ...									

Signature of Officer in charge.

No. 3.—CONFISCATION OF OPIUM.

DETAILS.	Previously confiscated.			Confiscated this day.			Total.		
	M.	S.	C.	M.	S.	C.	M.	S.	C.
Good opinm									
Inferi r do.									
Opium from Benares									
Pussewa									
Total ...									

Signature of Officer in charge.

No. 4.—MALKHANA ACCOUNT OF OPIUM.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	IMPORT.							EXPORT.						
Balance.	Gross receipt.	Deduction on account of—				Net opium received in malkhana.	Total of columns 1 and 7.	For provision cake.	For excise purposes.	For lewa.	For medical purposes.	* Adhesion in exporting.	Total of columns 9 to 13.	Balance column 8 minus column 14.
		Confiscation.	* Adhesion in importing.	Burnt opium transferred for morphia.	Total of columns 3, 4 and 5.									
M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

Signature of Officer in charge.

* Adhesion in importing 8 chitaks per jar.
Ditto ditto ½ chitaks per pot.
Ditto in exporting ½ chitaks per vessel.
} Number of vessels used in exporting.

No. 5.—OPIUM RECEIVED AND EXPENDED IN THE MANUFACTURE OF PROVISION CAKES.

RECEIPT.				EXPENDITURE.						REMARKS.
Details.	Gross opium.			Details.	Gross opium.			Total.		
	M.	S.	C.		M.	S.	C.	M.	S.	C.
Opium received from malkhana as per account No. 4				Opium expended in making cakes of 75° consistence and over at 1 seer 7½ chitaks per cake						
Lewa received from lewakhana as per account No. 7				Ditto ditto under 75°						
				Broken pieces of pots found in the opium exported						
				Loss on account of adhesion, &c.						
				Dryage in alligation and caking vats						
				Lewa expended in manufacturing cakes						
Total ...				Total .						

Signature of Officer in charge.

No. 6.—MANUFACTURE AND PACKING OF PROVISION CAKES.

Cakes manufactured.						Cakes packed.					Remarks.
Details.	Under 75°.	At 75°.	Over 75°.	Total.	Caking consistence.		Under 75°.	At 75°.	Over 75°.	Total.	
Previously manufactured ...						Balance.					
Manufactured this day ...						Cakes of season ... 18 -18					
						Ditto ... 18 -18					
						Ditto ... 18 -18					
						Total ...					
						Number packed.					
						Cakes of season ... 18 -18					
						Ditto ... 18 -18					
						Ditto ... 18 -18					
						Total ...					
						Balance.					
						Cakes of season ... 18 -18					
						Ditto ... 18 -18					
						Ditto ... 18 -18					
Total ...						Total ...					

Signature of Officer in charge.

No. 7.—MANUFACTURE AND EXPENDITURE OF LEWA.

OPIUM, &c., RECEIVED AND MANUFACTURED INTO LEWA.										EXPENDITURE OF LEWA.										REMARKS.
Details.	Gross.			75°			51°			Details.	Gross.			75°			51°			
	M.	S.	C.	M.	S.	C.	M.	S.	C.		M.	S.	C.	M.	S.	C.	M.	S.	C.	
Balance										Issued for manufacture of cakes										
Received from malkhana ...										Issued for sattai and repair of cakes										
Opium from baskets										Issued for petty repair of cakes										
Scrapings										Total ...										
District khoorchan																				
Contraband opium										Balance										
Pussewa										Total ...										
Dhoi (thick)																				
Do. (thin)																				
Kuffa																				
Total ...																				

Signature of Officer in charge.

No. 8.—RECEIPT AND EXPENDITURE OF PUSSEWA AND DHOI.

RECEIPT.										EXPENDITURE.										REMARKS.
Details.	Gross.			Pussewa 51°.			Dhoi 51°.			Details.	Gross.			Pussewa 51°.			Dhoi 50°.			
	M.	S.	C.	M.	S.	C	M.	S.	C.		M.	S.	C.	M.	S.	C.	M.	S.	C.	
Balance										Issued for manufacture of lewa										
Pussewa received										Pussewa										
Dhoi (thick)										Dhoi (thick)										
Do. (thin)										Do. (thin)										
										Total ...										
Total ...										Balance										
										Total ...										

Signature of Officer in charge.

No. 9.—ABKARI OPIUM.

Unmanufactured Opium.							Manufactured Opium.					Remarks.
Details.	Gross.			At 90° consistence.			Details.	Chests.		At 90°.		
	M.	S.	C.	M.	S.	C.		Chests.	Cakes.	M.	S.	
Receipt.												
Balance in stock							Balance in stock					
From malkhana												
Contraband opium							Received into store from unmanufactured account					
Total ...												
Expenditure.							Total ...					
Manufactured, packed and stored ...												
For potsherds							Issued as per Stock Register					
For scrapings and dhoi												
For adhesion and turn of scale							Balance in stock					
Total ...												
Balance in stock												

Signature of Officer in charge.

No. 10.—CONTRABAND OPIUM.

Balance.			Received.			Total.			Issued for—														Balance.			Remarks.
									Abkari.			Lewa.			Ghazipur.			Destruction as useless.			Total.						
M.	S.	C.	M.	S.	C.	M.	S.	C.	M.	S.	C.	M.	S.	C.	M.	S.	C.	M.	S.	C.	M.	S.	C.	M.	S.	C.	

Signature of Officer in charge.

No. 11.—MEDICAL OPIUM CAKES.

UNMANUFACTURED OPIUM.							MANUFACTURED OPIUM.				REMARKS.
Details.	Gros.			At 90 .			Details.	At 90°.			
	M.	S.	C.	lbs.	OZ.	DR.		lbs.	OZ.	DR.	
RECEIPT.											
Balance in stock							Balance in stock				
From malkhana							Received from unmanufactured account ...				
Total ...							Total ...				
EXPENDITURE.											
Manufactured and stored							Issued as per Stock Register				
For potsherds										-	
,, adhesion and turn of scale											
Total ...											
Balance in stock							Balance in stock				

No. 12.—POWDERED OPIUM.

UNMANUFACTURED OPIUM.							MANUFACTURED OPIUM.				REMARKS.
Details.	Gross.			At 100°.			Details.	At 100°.			
	M.	s.	c	lbs.	oz.	dr.		lbs.	oz.	dr.	
RECEIPT.											
Balance in stock							Balance in stock				
From Malkhana							Received from unmanufactured account ...				
elsewhere											
Total ...							Total ...				
EXPENDITURE.											
Manufactured and stored							Issued as per Stock Register				
For potsherds											
,, adhesion and turn of scale											
Total ...											
Balance in stock							Balance in stock				

Signature of Officer in charge, Nos. 11 *and* 12.

No. 13.—LEAF.

DETAILS.	Quantity. M.	Quantity. S.	Quantity. C.	REMARKS.
Balance in stock				
Receipt as per Stock Register				
Total ...				
For making shell of cakes				
,, sattai and repair of cakes				
,, petty repairs of cakes				
Sold by auction as per order No. of				
Wastage				
Deduct total expenditure ...				
Balance in stock ...				

Signature of Officer in charge.

No. 14.—TRASH.

Details.		Uncleaned.		Cleaned.		Remarks.
		M.	s.	M.	s.	
Balance in stock						
Received this day						
Total ...						
Issued for cleaning	Cleaned during the day					
	Loss at 36 per cent. in cleaning					
Issued for	Caking					
	Satai and repairs					
	Rubbing cakes					
	Bedding for cakes					
	Packing					
Damaged by wet, mildewed, &c., sold by auction						
Deduct total expenditure ...						
Balance in stock ...						

Signature of Officer in charge.

No. 15.—PACKING MATERIALS.

DETAILS.	Bamboo mats.	Nails 3″.		Nails 2½″.		Nails 2″.		Coal pitch.		Common oil.		Poppy oil.		Guzzee cloth.	Twine.		GUNNY—				Bamboo paper.
		M.	S. C.	M.	S. C.	M.	S. C.	M.	S. C.	M.	S. C.	M.	S. C.	Yds.	M.	S. C.	Provision. Large pieces.	Provision. Small pieces.	Abkari. Large pieces.	Abkari. Small piecer.	
Balance in store ...																					
Received in store ...																					
Total ...																					
Issued for packing ...																					
Balance in store ...																					

Signature of Store-keeper.

No. 16. —CUPS.

Details.	Number of cups.	Remarks.
Balance in store		
Received		
Total ...		
Issued ... ... For caking room		
,, cake godown		
Broken cups thrown away		
Deduct total expenditure ...		
Balance in stock ...		

Signature of Officer in charge.

All accounts have been examined by me and found correct.

BIHAR OPIUM AGENCY,
SADAR FACTORY.

Patna, 189 .

Head Clerk.

Factory Superintendent.

A. C. and others.—Reg No. 3834J—100—21-1-95.

REVENUE CIRCULAR.

JANUARY 1893.

THE HON'BLE C. C. STEVENS.

No. 1.

IN paragraph 11 of Circular Order No. 7 of March 1891, it was directed that "chalans should be sealed and initialled by the Treasurer as required by the existing rules." It now appears that there are no rules, but that the use of seals by Treasurers is a general practice. The Board have consulted local officers and the Accountant-General as to the advisability of continuing this practice, and from the reports received they are satisfied that the impression of a seal, as evidence of payment supplementary to the Treasurer's initials, affords an additional safeguard against fraud. They accordingly direct that a seal be used in every Treasury, and that all chalans be stamped by the seal, in addition to being initialled by the Treasurer. They have, in consultation with the Superintendent of Stationery, selected as the seal for general use an oval raised rubber stamp, having along the rim the name of the Treasury and in the centre the word "Paid" with space below for the insertion of moveable dates. These stamps are sold at Rs. 3 each, and should be procured, on indent, from the Superintendent of Stationery. Where, however, metal seals now exist from which legible impressions can still be produced they will remain in use, and, until they become useless, rubber stamps will not be substituted.

It is essential that the seals or rubber stamps should remain in the personal custody of the Treasurer, and precautions must be taken to prevent their being accessible to any one else when not actually wanted for the stamping of chalans. They should be used only by the Treasurer himself, or by some subordinate of his under his order and within his supervision. Care should be taken in the case of the rubber stamps to change the dates daily before use.

Rev. Cir.

Jan. 1893.

No. 2.

It is desirable that revaluations for the Road and Public Works cesses should be made without delay after estates have been settled, whether under the Bengal Tenancy Act or the old Regulations, and whether the settlement includes a reassessment of land revenue in temporarily-settled estates or is only a record of rights in permanently-settled estates. District Officers are, therefore, directed to apply for sanction to revalue estates which are under settlement, and the revaluation of which is likely to result in an increase of cess, in sufficient time to admit of their obtaining sanction and starting proceedings immediately on the completion of the settlement. When the term of five years from the previous valuation has not expired, proceedings can be commenced in the last year of the term by obtaining the sanction of Government under section 12 of the Cess Act IX (B.C.) of 1880. In making the revaluation the fullest use should be made of the settlement records, in order either to check the returns called for in sections 14 and 16 of the Act, or to assess the annual value under section 21 where no return has been sent in.

2. The Board's Circular Order No. 9 of January 1892 is hereby cancelled.

No. 3.

The following rule is substituted for Rule 12, Section III, page 66 of the Cess Manual, 1888:—

12. No application for the opening of a separate account under these rules is to be admitted unless (1) the annual value of the entire estate in which the applicant holds a share or interest amounts to three hundred rupees or upwards, (2) the annual value of the share or interest on account of which the application is made amounts to fifty rupees or upwards, and (3) the annual value of the residue of the estate remaining after the opening of the separate account also amounts to fifty rupees or upwards.

No. 4.

In preparing the classified statements of the merits of officers appended to the Collector's and the Commissioner's Land Revenue Reports prescribed in Rule 35, pages 171-172 of the Board's

Rules, the arrangement of the names of officers in the supposed order of merit is not required in future. The following alterations should, therefore, be made in this rule :—

In lieu of "arranged in each class in order of their merit" in heading I of the form of Appendix No. 12 to the Collector's report on page 171 of the Board's Rules, *substitute* the word "classified."

In lieu of the two lines below heading "4. Collector's opinion" on page 172 of the same rules, *substitute* the following :—"This statement will be subdivided as follows, the officers in each category being separately classified."

In line 19, page 172 of the Board's Rules, after the word "districts," strike out the last two lines of the rule and substitute "another subdivision being added to show the names of the District Officers."

In lieu of "arranged in each class in order of their merit" in heading I of the Commissioner's statement, *substitute* the word "classified."

No. 5.

THE records of settlements and surveys, under the Bengal Tenancy Act VIII of 1885, should be entered in Register 41 (Shelf Register of Records).

In the particulars of the Register in Chapter VIII, Section IV, page 150 of The Board's Rules, 1888, insert "and surveys" after the word "settlement" in heading 5.

D. R. LYALL, ESQ., C S.I.

No. 6.

THE attention of officers engaged in the administration of the Salt Department in these Provinces is drawn to the notification of Government, No. 4948S.R, dated the 16th December 1892, published in the *Calcutta Gazette* of the 21st idem, Part I, page 1145, whereby the following rule has been substituted for Rule 4, Section X of the Rules in the Salt Manual :—

"A rowana will be issued to cover one boat only, and application should be made accordingly, the amount of salt required to be put into the boat, and consequently also shown in the rowana,

being calculated beforehand. Delivery of salt will then be given to each boat in the order in which the rowanas are received and registered on board a vessel, always provided the boat is present. If the boat appertaining to a rowana be not present, the Preventive Officer will put the rowana to the bottom of the list, and deliver salt on the rowana next in order which has a boat ready for receiving delivery of salt."

No. 7.

THE following rule will be inserted as clause 8A in Section XXII, page 170 of the Excise Manual, 1891 :—

"District Officers are authorized, in cases falling under section 59, to pay at their discretion rewards to informers or to person subjected to annoyance or injury by any proceedings under that section, up to a limit of Rs. 10 in anticipation of the sanction of the Board, provided that in no case must the amount so expended exceed one-half of the fine levied in each case."

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THE HON'BLE C. C. STEVENS

No. 8.

IN continuation of their Circular Order, No. 1 of June 1890, the Board direct that the following rules, which have been approved by the Government and published at page 1170, Part I of the *Calcutta Gazette* of the 28th December 1892, be substituted for Rules 14 and 26 in Part III of the Revenue Money-order Rules in Section XIV, Chapter IV of the Board's Rules, 1888:—

Funds to be kept at credit of Postmaster.

14. The amounts represented by these treasury vouchers are not charged against Letters of Credit, but by transfer, and may be paid to any amount quite independently of the balance of such Letters of Credit as the treasury holds in favour of the Post Office.

Entries in accounts.

26. The Treasury Officer will, on the same day, charge off the amount represented by the treasury voucher (A. C. 14) by transfer, and credit the amounts of the several money-orders as shown in the list and on the acknowledgments to the appropriate departments.

If the estate or holding on account of which a remittance has been received is situated in another district, the remittance should be credited in the usual way, and the Collector to whom the money-order should have been addressed should be advised of the credit according to the procedure in Chapter IV, Section XIII, Rule 3 of the Board's Rules (Miscellaneous Volume, 1888). The remitter should also be advised of his error by a note on the money-order acknowledgment.

If it should be found that a revenue money-order has been erroneously issued for a remittance of some due other than Land Revenue, Road or Public Works cess or Zamindari Dâk cess,

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the Treasury Officer should make a note to that effect against the entry of the money-order on the duplicate list, and forward the coupon and acknowledgment with an advice list (Form 4, G. M. O.) to the appropriate department for disposal under the Rules in Part III of the Rules for Government money-orders other than Revenue money-orders.

No. 9.

THE following should be inserted as Rules 8, 9, 10, and 11, page 70 of the Board's Rules:—

Language in which the estates ledger is to be written.

8. The zamindari account or estates ledger should be kept in English, instead of in the vernacular, where this is found to be practicable. It is left to the Commissioners to thus introduce gradually the use of English for the ledger in the Tauzi Department. This rule also applies to the cess ledger.

Entries in the ledger to be made from chalans.

9. The land revenue collections should be entered in the ledger direct from the chalans.

Quarterly verification of accounts.

10. The Sarishtadar is required to check the postings in the ledger by comparing 5 per cent. of the entries with the chalans and entries in the Accountant's register of receipts once every quarter, and to furnish a certificate to that effect to be filed with Return No. X.

Annual revision of the land revenue demand.

11. Every year in June there will be an annual revision of the land revenue demand of each district under the personal supervision of the Treasury Officer and the Sarishtadar, and a certificate that it has been carried out shall be submitted to the Commissioner of the Division. The tauzi registers must be carefully inspected with the object of ascertaining that all changes have been recorded, and that all additions to the previous year's demand and all duly authorized abatements have been entered, the demand in each case being properly adjusted.

The number of clause 8 of the present rules should be altered to 12.

No. 10.

As instances of delay in applying for sanction to the payment of the Government share of the cost of revaluations still occur, the Board consider it necessary to direct that the date on which such application is made shall always be stated in the completion report, in order that delays may come to their notice. The Government has recently decided that it will not hold itself answerable for claims which are not made within three years after the completion of the revaluation proceedings.

2. The following modifications are made in Rule 5, Section 1, page 55 of the Cess Manual, 1888:—

For "No. 2121, dated 11th May 1888," in line 12, *substitute* "No. 18R.P., dated 4th January 1893," and for the words "twelve months," in lines 14 and 18, *substitute* "three years."

D. R. LYALL, ESQ., C.S.I.

No. 11.

THE following should be added at the end of Rule 29, Part 3, Chapter II of the Board's Land Acquisition Manual, 1890:—

In the case of a railway constructed by a Company, a fifth set of the plans will be prepared in the Board's office, and sent to the Agent of the Railway through the Consulting Engineer to the Government of India for Railways.

No. 12.

IN clause 13, Section XVIII, page 152 of the Excise Manual, 1891, *add* the following words:—

"Or other officer duly authorized in this behalf by a Collector to grant such passes."

2. In the marginal note to clause 28, Section III, page 113 of the Manual, *for* the word "may" *read* "shall."

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No. 13.

The attention of District Officers is drawn to the following Notification published on page 1160, Part I of the *Calcutta Gazette* of the 21st ultimo:—

Notification.

No. 2052B.

EXCISE.

D. R. Lyall, Esq., C.S.I.

It is hereby notified for general information that the following rates of duty will be levied, under the sanction of Government, on ganja from the 1st April 1893:—

In the districts of Bengal and Bihar—

		Rs.	A.	
Choor	... ...	8	0	per seer.
Round	... ...	7	4	„ „
Flat	... ...	6	0	„ „

In the Orissa Division—

		Rs.	A.	
Choor	... ...	6	8	per seer.
Round	... ...	6	0	„ „
Flat	... ...	4	8	„ „
Gurhjat	... ...	2	8	„ „

No. 14.

With reference to the Notifications* No. 107S.R., dated the 5th January 1893, and No. 109S.R., of the same date, issued by the Government of Bengal under section 55 of the Indian Stamp Act, I of 1879, and section 27 of the Court Fees Act, VII of 1870, respectively, and published on page 21, Part I of the *Calcutta Gazette*, dated the 11th January 1893, insert the words "at the time of sale" after the word "write" in the first line of Rules 10 and 11, printed on pages 89 and 92, respectively, of the Stamp Manual, 1889.

* Received with Government orders Nos. 108S.R. and 110S.R., dated the 9th and 7th January 1893 respectively.

No. 15. REV. CIR.

ADD the following note to section 24 on page 44 of the Stamp Manual, 1889:— JAN, 1893.

Where property is sold subject expressly to the payment or transfer by the purchaser of any money or stock, whether such money or stock be charged upon the property or not, such payment or transfer becomes the consideration for the sale; and as soon as it is paid or transferred, and not till then, the purchaser is entitled to his conveyance. In such a case, it is perfectly fair that the *ad valorem* stamp duty should be calculated upon the amount of such money or stock.

But where a property is merely sold, subject to a mortgage or other charge, the payment of such mortgage or charge forms, under ordinary circumstances, no part of the consideration for the purchase. The vendor simply sells, and the purchaser buys, an encumbered property, and it is in no way essential to the validity of the sale that the mortgage or charge should be paid off.

Ruling, dated the 3rd August 1883, of the High Court, Calcutta.

2. Stamp duty on transfers of property subject to existing encumbrances must be calculated on the amount of purchase-money.

Ruling, dated the 2nd December 1892, of the High Court, Allahabad.

FEBRUARY 1893.

THE HON'BLE C. C. STEVENS.

No. 1.

IN some districts it is the practice of the amla of the Cess Revaluation Department to collect from the vernacular returns submitted by the estate-holders the totals of area and value under each part of Act IX (B.C) of 1880 and enter them in English for the present and past valuations. This compilation is called the amla's report, specimens of which are given below. From these data the Deputy Collector makes his valuation. The form shows in English the process valuation, and particularly how the valuation of khas lands was arrived at, and enables the effects of two valuations of the same estate to be compared.

Specimen forms of Amla's report.

(1) Tauzi No. 2937 and Government revenue Rs. 92-4-3¼.

Previous revaluation.		Present revaluation.					
		Area.			Amount.		
		B.	C.	D.	Rs.	A.	P.
		58	6	0	58	4	0
		11	18	10	47	4	0
		4	2	10	16	8	0
A. R. P.	Rs. A. P.	74	7	0	122	0	0
Summary process 42 0 13 ...	273 8 7						

REMARKS.

Government revenue incorrect.

The 30th November 1891. *Muharrir.*

			Rs.	A.	P.
Part I	...	...	232	0	0
„ II	...	...	47	4	0
„ IV	...	...	8	4	0
Total		...	287	8	0

The 30th November 1891. *Deputy Collector.*

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(2) Assiya, pargana Goa, tauzi No. 2220, S. J. 160.

	Previous revaluation. Area. B.	C.	D.	Amount. Rs.	A.	P.	Present revaluation. Area. B.	C	D.	Amount. Rs.	A.	P.
Part I	46	16	0	46	11	0	61	16	0	61	11	0
„ II	201	13	1¼	748	12	0	193	12	7½	703	7	9
„ IV	5	8	8	5	11	0	5	8	3	5	11	0
Total ...	253	17	9¼	801	2	0	Total ... 260	16	10¼	770	13	9

	A.	R.	P.
Summary process ...	842	1	0

REMARKS.

Part I	185	8	0
„ II	703	8	0
Total ...	889	0	0

The 12th September 1891. *Deputy Collector.*

2. The above form may be found useful in some districts, and may, in that case, be adopted, but subject to the proviso that the Deputy Collector in charge of the revaluation work should satisfy himself, by reference to the original returns from which the report is compiled in at least 50 per cent. of the cases, that the figures given by the amla in the reports are correct. It is not advisable that the revaluations should be made on the basis of these reports without such a check on the correctness of the figures.

No. 2.

THE Board's instruction under Rule 25 of Chapter VI of the Government Rules under the Tenancy Act, at page 52 of The Settlement Manual, 1888, is hereby cancelled. The following

is to be inserted as instruction (2) under Rule 20 at page 51 of the Manual:—

"(2) The Revenue Officer's camp fixed for the purpose of attestation and the summary record of existing rents and status of tenants must in no case be distant more than three miles from the furthest lands of the village or villages of which the records are being framed. As far as is reasonably practicable, objections preferred before attestation or at the time of attestation should be decided in the village in which the plot in situate to which the objection may relate."

No. 3

THE following should be inserted as clauses (*i*), (*j*), and (*k*) of Rule 8, Section IV, Chapter VII, page 124 of the Board's Rules, 1888:—

(*i*) The District Officer on receiving the questions will keep them under lock and key, preferably in a safe, if available, till the day of examination.

(*j*) On the day of examination the District Officer, if he is on the Examination Committee under clause (*b*), will himself take the questions into the examination room and give out copies to the candidates who elect to be examined in English. As it has been found impracticable to have translations made and printed in the vernacular with the necessary secrecy, the District Officer will translate the questions to the candidates who elect to be examined in the vernacular of the district. Should the District Officer not be on the Committee, the Covenanted Deputy Collector appointed an examiner under the above clause will undertake these duties.

(*k*) The examination will be conducted in the presence of the Committee, who will, when the time allotted has expired, collect the papers and assign marks.

(2) The following clause (*l*) should be substituted for the present clause (*i*):—

(*l*) The number of marks to which each candidate is entitled will be determined by the Committee, and recorded against each candidate's name by a member of the Committee in his own hand, the paper thus showing the marks being signed by all the

members. Any correction of the figures must be initialled by a member. The Committee will then inform each candidate whether he has or has not passed the examination, and will forward the paper containing the marks under a sealed cover to the Collector for transmission to the Secretary to the Board. When the results from all districts have been received, the Board will submit a list of the successful candidates to Government for publication in the *Calcutta Gazette*.

3. The words "rule 8" in line 2, clause (*e*) of Rule 8, should be changed into "clause (*a*)," and the words "of these rules" at the end of the clause should be struck out.

No. 4.

THE following question was raised in the course of a recent case in which the Board were asked to review a decision of a Commissioner passed under the Certificate Act.

2. A certificate was issued on the 17th October 1890. On the 15th June 1891 certain property was put up to sale, but as the bid was very low, the auction was stopped, and the Chairman of the District Board, at whose instance the certificate had been issued, was asked to suggest further means of realizing the debt. Accordingly three other items of landed property were reported to the Collector as belonging to the debtor, and on the 7th July the Deputy Collector in charge of certificate issued a warrant of attachment. Thereupon a claimant appeared and alleged that part of the property had been brought by him under a deed-of sale dated February 1891. The Certificate Officer, believing that the property covered by this deed was that which had been attached on the 27th August, ordered its release. On the 9th September, however, he revised his order in the following terms:—"The order as to release of the property is cancelled, as I find that the sale-deed was executed on the 28th February 1891, whereas the notice under section 10 binding the immoveable property was served on 27th November 1890." He then directed that a sale notice should issue and information be given to the objector. This was done, and another objection to the same effect as before was filed. Ultimately a fresh proclamation was

issued fixing the 15th February 1892 for the sale of the property which was the subject of the objection. The objector appealed to the Commissioner, who held that the Deputy Collector's order cancelling the previous order releasing the property was irregular, and ordered that the sale should be set aside if already made, and, if not, should not take place. In consequence of a report from the Collector, however, the Commissioner again considered the case and annulled his own previous order to set aside or prevent the sale, holding that the certificate was perfectly valid. The question raised was whether the Deputy Collector and the Commissioner could review their own orders. It was urged by the petitioner that the Commissioner especially had no such power.

3. The question was referred to the Legal Remembrancer, and his opinion below on the subject is now circulated for general information :—

"Within the period allowed by the limitation law, it seems to me, the Collector as well as the Commissioner could review their own orders determining claims to attached property under the provisions of the Public Demands Recovery Act.

"Section 19 of the Act makes the procedure provided for in the Civil Procedure Code in respect of claims to attached property applicable to the Certificate Act.

"Section 623 of the Civil Procedure Code allows an order under section 283 determining claims to attached property to be reviewed 'for any sufficient reason,' and section 647, Civil Procedure Code, makes section 623 applicable to the case under contemplation.

"Then, again, the words 'for any sufficient reason' in section 623 have been interpreted by the Privy Council in L. R. 3 I. A., page 221, as having a very wide latitude. It is, in fact, the inherent power of every Court to review its own order."

No. 5.

THE Government having directed the omission of all remarks on irrigation works under the Public Works Department in future Land Revenue Reports, the following revised paragraph

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is substituted for paragraph 22 in Section IV, Chapter IX, at page 169 of the Board's Rules, 1888:—

"22. Subject 25. *Irrigation and Drainage.*—Only irrigation works which are *not* under the Public Works Department should be treated in this Part."

No. 6.

THE following is to be substituted for Rule 11 in Section VIII, page 18 of the Records Manual, 1888:—

"11. If the folios supplied by the applicant fall short of what is required, additional folios should be called for. Unused folios, if any, should not be retained in the office, but should be attached to the copy, for the preparation of which they were filed, and returned to the applicant together with the copy, a receipt for both being taken. Should the applicant, in any case, fail to appear to claim either the copy or the unused folios, both must of necessity be retained temporarily; but on the last day of each month all unclaimed copies ready for delivery before the close of the preceding month, together with all unused folios attached thereto, shall be destroyed in the same manner as is prescribed in the case of the upper portion of the impressed stamps of folios used for copies. The number of folios so liable to destruction is to be ascertained from the entries in Register D. Nothing in this rule shall, however, deprive the copyists of the remuneration due to them."

No. 7.

THE following revised rule is substituted for Rule 7, Section VII, page 16 of the Records Manual, 1888.

"7. No papers are to be destroyed at a subdivision, except, with the Collector's sanction, the following registers:—

(1) registers containing matter that is also to be found in district registers, such as settlement, partition and land acquisition cases; and

(2) registers of temporary interest, such as those of apprentices, of attendance, &c."

No. 8.

A SUGGESTION having been made that all subdivisional English correspondence more than five years old, and not relating to any pending matter, be destroyed annually, the Board have consulted local officers. The opinions received vary a good deal, but the majority of officers appear to look with favour on the proposal. The fact that copies of much of the correspondence exist in the Sadar Office is one ground on which much stress is laid.

2. It appears to the Board, however, that the wholesale destruction advocated is open to objection, and that, the necessity for some periodical destruction being admitted, it is better to destroy too little than too much. The nature of the subject often determines the period for which papers should be kept. In one file a paper might be permanently retained, while a similar one might be retained for a time only in another file. Generally speaking also, it is an advantage rather than a disadvantage that duplicate copies of an important letter should be at head-quarters and at a subdivision. In the case of an abolished subdivision, papers may be somewhat more freely destroyed than in a subdivision which continues to work, but even in this instance the destruction should not be indiscriminate.

3. The Board are of opinion that the best course would be that at the end of each calendar year the Collector should, after consulting the Subdivisional Officer, decide which files connected with subjects disposed of during the past year should be placed among those to be kept for only five years and then destroyed, and which others should be dealt with under the existing rules. In the case of those to be destroyed after five years, it would not be necessary to sort the correspondence into A, B, and C papers. Among papers to be preserved would be instructions issued by the Collectors or Commissioner, and all Circular Orders of the Board and Government, and other papers to which reference might in future years be necessary.

4. The Board see no objection to English correspondence being destroyed at a subdivision instead of being sent to the Sadar station for the purpose, provided the destruction is authorized by the Collector.

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5. At the end of the first paragraph of Rule 8, Section VI, at page 13 of the Records Manual, 1888, *add* "Papers may be similarly destroyed at subdivisions, provided the Collector's sanction is first obtained."

D. R. LYALL, ESQ., C.S.I.

No. 9.

SUBSTITUTE the following for clause 5, section XVI, on pages 147 and 148 of the "Excise Manual, 1891":—

From the 1st April 1893 all restrictions on the capacity of fermenting vats in outstills are withdrawn. From that date Collectors are empowered to extend the capacity of stills to any extent that they may think desirable, reporting their action to the Commissioner of Excise, who will have power to revise their orders, if necessary. The following general rules and principles are to be observed in fixing the capacities of stills:—

Capacities of stills.

(*a*) The minimum liquid capacity of stills should not, as a rule, be fixed at less than 5 gallons, and the larger sizes should ordinarily be multiples of 5. In the case of stills of the capacity of upwards of 20 gallons, the calculation should be made on multiples of 10.

(*b*) Stills of a liquid capacity of 16½ gallons and upwards should generally be of metal.

(*c*) Each metal still shall have its liquid capacity in gallons and its number on the district roll engraved or cut with a cold chisel on the rim of the mouth or on the neck with the addition of a broad arrow. It shall be the duty of the inspecting officers to have these marks made, and at least twice during the year to test the actual capacity and see that no change has been made. The number of each marked metal still and its liquid capacity shall be entered in Register No. 7 in Appendix A, on page 190 of the Excise Manual. All inspecting officers shall be supplied with gallon measures for the purpose of testing capacity.

Omit conditions VII and VIII of the form No. 57 (old No. 25) of license for the sale of outstill liquor given in Appendix A, on pages 260 to 263 of the "Excise Manual, 1891," and renumber the other conditions following them.

Strike out the questions Nos. 10, 11, 12, 13, and 14 in the form No. 58 of report on inspection of outstills in Appendix A on pages 264 and 265 of the "Excise Manual, 1891," and renumber the other questions, following them.

Omit the words "the number of vats used and their liquid and working capacities" in lines 6 and 7 of the Board's Circular No. 12 of July 1888, reproduced in Appendix C on page 344 of the Manual, and the words "and vats" in line 3 of the Board's Circular No. 9 of December 1888, on page 345 of the Manual.

No. 10.

WITH the sanction of Government the Board direct that the following additions and alterations be made in clause 15, section X, page 130 of the Excise Manual, 1891:—

2. *For* the words "or for exportation by sea under passes granted by the Collector of Calcutta" occurring at the end of the above clause, *substitute* the following:—

"This does not apply to rum intended for exportation by sea which under section 145 of the Sea Customs Act, VIII of 1878, as amended by Act II of 1887, must be consigned direct from the distillery to the Collector of Customs under the bond prescribed by section 144 of the said Acts."

3. In line 5 of the same clause *for* the word "exportation" *read* "transportation."

No. 11.

SUBSTITUTE the following for the last clause in rule 1, circulated with the Board's Circular Order No. 16 of May 1892, and printed in Part II, section V, page 109 of the Stamp Manual, 1889:—

These forms are to be obtained from the nazir or stamp vendors at one pice per sheet. Stamp vendors may obtain the forms from Collectors' offices at the rate of 80 copies per rupee for retail to the public at one pice per sheet, and while such printed forms are available they must be used by applicants.

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THE HON'BLE C. C. STEVENS.

No. 12.

AT the instance of the Accountant-General, Bengal, the Board have adopted a revised form of application for the refund of lapsed deposits. The form should be obtained on indent from the Superintendent of Stationery and brought into use as soon as it is printed and is distributed by that officer.

No. 13.

THE following additions and alterations are to be made in Section IV, Chapter IX of the Board's Rules:—

On page 164 after subject 50 *add*—"51. Working of the Zamindari Dâk Cess Act, VIII (B.C.) of 1862."

After Appendix 12 in the list of Appendices to the Land Revenue Report given on page 165 *add*—"13. Statement showing the demand, collections, and balances of zamindari dâk cess and the cost of its collection."

On page 171 *add* the following as rule 35:—

35. Subject 51. *Working of the Zamindari Dâk Cess Act, VIII (B.C.) of* 1862. The main facts in connection with the working of this Act should be noticed. A statement showing the demand, collections, and balances of zamindari dâk cess and the cost of collection should be sent with the report.

The number of the present rule 35 should be altered to 36.

D. R. LYALL, ESQ., C.S.I.

No. 14.

THE following rules will be substituted for those printed in section V, pages 115—118 of the Excise Manual:—

SECTION V.—*Imported spirituous and fermented liquors.*

What exciseable articles may be sold under licenses for the sale of such liquors.

1. Under section 11, Act VII (B.C.) of 1878, imported spirituous and fermented liquors can be sold only under license. Licenses for the sale of imported liquors will not cover the sale of spirits manufactured in India, except those manufactured in India after the English method, beyond the limits of the Lower Provinces, and within those limits at the Albion distillery at Sibpur in the district of Howrah, and at such other place or places to which the Board may from time to time extend this concession.

Licenses that may be granted.

2. Licenses for the sale of imported spirituous and fermented liquors are of three kinds—wholesale, retail, and combined. Combined licenses, which authorize sale by wholesale and retail, shall be granted only in Calcutta, the Suburbs, Howrah and Bally.

License fees in Calcutta, the Suburbs, Howrah and Bally.

3. In Calcutta, the Suburbs, Howrah and Bally, the fee to be levied under section 12, Act VII (B.C.) of 1878, for a wholesale license shall be Rs. 300, for a retail license Rs. 1,000, and for a combined license Rs. 1,200 a year. These licenses shall be granted by the Superintendent of Excise Revenue, Calcutta, subject to the proviso that no new retail or combined license shall be granted in excess of the sanctioned number of retail licenses, and that the site does not fall within a quarter of a mile of a country spirit or rum retail shop. The fees to be levied for wholesale and combined licenses shall be paid annually in advance. The fees for a retail license shall be paid quarterly in advance by equal instalments.

4. The fee prescribed for retail licenses in the above rule shall not apply to retail licenses held conjointly with a country spirit or rum retail license. The fee for such retail license shall be Rs. 600 a year, payable under the rules applicable to the country spirit or rum retail license held conjointly with it.

Fee for a retail license held jointly with a country spirit or rum retail license.

5. In other parts of the Lower Provinces the fee to be levied for a wholesale license shall be not less than Rs. 50 per annum, the amount to be settled in each case by the Excise Commissioner, subject to the approval of the Board. Licenses for the retail vend of imported liquors shall be put up for auction singly or combined with licenses for the sale of rum and country spirit.

Licenses in the mufassal.

6. No retail license in Calcutta, the Suburbs, Howrah or Bally, nor any combined license, unless held by a person who also holds a license to sell rum or country spirits to be drunk on the premises, shall authorize the holder to sell liquor to be drunk on the premises or in less quantity than one pint bottle. These limitations are not in force in districts other than Calcutta, the Suburbs, Howrah and Bally.

Licenses for retail vend in Calcutta, &c., do not authorize sale by the glass.

7. For Calcutta, the Suburbs, Howrah and Bally, special forms of licenses have been prescribed and are not printed in Appendix A. In the other parts of the Lower Provinces wholesale licenses will be granted in Form No. 12 (old No. 3), page 197, and retail licenses in Form No. 13 (old No. 4), page 199 of Appendix A.

Forms of licenses.

8. No wholesale license shall ordinarily authorize sale beyond the limits of the jurisdiction of the officer granting it; but for the convenience of travelling merchants carrying liquors for sale in transit, any Collector granting a wholesale license may make it general under section 12, Act VII (B.C.) of 1878, by endorsing on it the names of any districts in which the holder wishes to sell, provided that no such license shall authorize sales in Calcutta, the Suburbs, Howrah or Bally. Similarly, the Superintendent of Excise Revenue, Calcutta,

Wholesale and combined licenses may be made general.

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granting a combined license may make such license general for wholesale vend, by endorsing on it the names of any districts in which the holder wishes to sell.

The grant of every such license shall be notified to the Collectors of all districts of which the names are so endorsed, and to the Commissioner of Excise.

Hotel licenses in Calcutta, &c.

9. Licenses may be granted by the Superintendent of Excise Revenue for hotels in Calcutta, the Suburbs, Howrah and Bally. The annual fee on such licenses shall be fixed in each case by the Commissioner of Excise with the consent of the Board of Revenue, and shall in no case be less than Rs. 200. The fee shall be payable quarterly in advance.

May not open a 'bar' or 'restaurant' under a hotel license.

10. No holder of a hotel license is permitted to set up or maintain a 'bar,' or open a 'restaurant' for the sale of liquor in Calcutta, the Suburbs, Howrah or Bally, without a special license.

Late-closing licenses.

11. A "licensed" hotel may be kept open for the sale of liquors from sunrise to 10 P.M. only, but with the consent of the Commissioner of Police the hour may be extended to 11 P.M. Any holder of a hotel license desirous of keeping his hotel open to a later hour than 11 P.M. may, on payment of an additional fee on the following graduated scale, and subject to the approval of the Commissioner of Police, take out a license for doing so up to the hour corresponding to the fee paid. No liquor shall be sold after 1-30 A.M. or before sunrise :—

Hour of closing.	Monthly license fee.
	Rs.
12, midnight	25
1 A.M.	40
1-30 A.M.	50

"Bar license."

12. Any holder of a hotel license desirous of setting up and maintaining in his hotel a "bar" or "bars" may, on a payment of a fee of Rs. 50 a month for each bar, be granted a separate license, to be called a "bar license." A bar may be kept open from sunrise to any time not later than that named in the police certificate granted for the bar by the Commissioner of Police.

13. "Bar" licenses may be granted to any person already holding a hotel or restaurant license in Calcutta, the Suburbs, Howrah or Bally for the sale of liquors at theatres and other places of amusement on payment of a fee of Rs. 3 a day, or Rs. 50 a month, for each "bar," provided that the holder of such a license will not be permitted to sell liquors except during the hours of public performances and rehearsals. Similar licenses may be granted in other parts of the Lower Provinces to any holder of a retail license.

"Bar" licenses at theatres, &c.

14. The Superintendent of Excise Revenue, Calcutta, may, with the previous sanction of the Commissioner of Excise, grant licenses for *bonâ fide* "restaurants" of superior description, in which no bed-room accommodation is provided. The fee to be paid shall be fixed in the same way as the fee for a hotel license. No 'bar' may be set up or maintained in such "restaurant" without a special license, nor may the holder of a restaurant license be granted a late-closing license.

Restaurant licenses.

15. The Superintendent of Excise Revenue, Calcutta, shall, subject to the orders of the Commissioner of Excise, decide in each case whether a part of a house or a place set apart for that purpose may be considered to be a "bar" or "restaurant."

Superintendent to approve of the premises.

16. A bar or restaurant license shall cover the sale of liquor in the room or rooms specified in the license only, and the Commissioner of Police or the Superintendent of Excise Revenue may decline to grant a police certificate or bar or restaurant license to any holder of a hotel license.

Conditions of such license.

Refusal to grant licenses.

17. The Superintendent of Excise Revenue is not bound to grant any license merely because a police certificate has been obtained.

Power of the Superintendent to refuse licenses.

18. No license shall be issued in Calcutta or the Suburbs without a separate police certificate under section 36, Act IV (B.C.) of 1866, or section 19 of Act II (B.C.) of 1866. In Howrah or Bally no license shall be issued without the concurrence of the Magistrate as required by section 8 of Act XXI of 1857.

Police certificate necessary in certain cases.

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Hotel licenses outside Calcutta, &c.

19. Licenses for hotels in other parts of the Lower Provinces may be granted in Form No. 18 (old No. 57) page 212, in Appendix A by the Collector of the district under the orders of the Commissioner of Excise, and subject to the approval of the Board of Revenue. The fee for such license, which shall be payable quarterly in advance, shall not be less than Rs. 100 per annum. No bar or restaurant license shall be issued except as provided in rule 13.

Pass required for the transport of imported liquors.

20. No imported spirits shall be brought into or sent to any district by any licensed vendor for the purposes of sale without a pass in Form 19 (old No. 5A), page 213, in Appendix A given by the Superintendent of Excise Revenue, Calcutta, or by the Collector of the district from which they are exported. A copy of this pass shall be sent to the Collector of the importing district, who shall be authorized, if he sees fit, to examine or have examined any or all of the cases, in order to ascertain whether the contents correspond with the entries in the pass.

Steamer and refreshment-room licenses.

21. No imported spirituous or fermented liquors shall be sold on board any steamer or other vessel engaged in the inland traffic of the Lower Provinces of Bengal except under a license in Form 20 (old No. 6), page 214, or in Form 21 (old No. 6A), page 214 of Appendix A; nor shall any such liquors be sold in any railway refreshment-room except under a license in the said Form 21 (old No. 6A). A license in Form 20 shall cover retail sales to passengers only. A license in Form 21 shall cover both sales on the premises to *bonâ fide* travellers and also wholesale and retail sale to outsiders. The fee for every such license shall be in each case fixed by the Commissioner of Excise, subject to the approval of the Board of Revenue.

Dâk bungalow licenses.

22. No imported spirituous or fermented liquors shall be sold in any dâk bungalow except under a license in Form No. 22 (old No. 6B), page 215 of Appendix A. These licenses are granted free of charge to cover sales on the premises to *bonâ fide* travellers making use of the dâk bungalows.

II. The foregoing revised [rules necessitate the following corrections in the Manual:—

1. In line 1 of clause 36, Section III, page 114, *for* the words "clause 5" *substitute* "clauses 9 and 19."

2. In line 6 of clause 15, Section X, page 130, *for* the figure "7," *substitute* "20."

3. In line 2 of License Form No. 20 (old No. 6), page 214, *insert* the letter "B" *after* the figure "7."

In line 2 of condition III *omit* from the word "at" to the end of the clause, and *add* the words "beyond the limits of the Lower Provinces, and within those limits at the Albion distillery at Sibpur in the district of Howrah, and at other such place or places to which the Board from time to time may extend this concession."

In the heading to the license *for* the word "India," *substitute* the words "the Lower Provinces of Bengal."

In the reference at the head of the form, *for* "clause 8" *substitute* "clause 21."

4. In line 2 of License Form No. 21 (old No. 6A), page 214, *insert* the letter "B" *after* the figure "7."

In line 2 of condition III *omit* from the word "at" to the end of the clause, and *add* the words "beyond the limits of the Lower Provinces, and within those limits at the Albion distillery at Sibpur in the district of Howrah, and at such other place or places to which the Board from time to time may extend this concession."

In the reference at the head of the form *for* "clause 8" *substitute* "clause 21."

5. The following corrections shall be made in the references printed in the heading to the forms enumerated below :—

Form No. 12 (old No. 3), page 197, *for* "clause 2" *substitute* "clause 8."

Form No. 16 (old No. 4), page 199, *for* "clause 3" *substitute* "clause 8."

Form No. 18 (old No. 5), page 212, *for* "clause 5" *substitute* "clause 19."

Form No. 19 (old No. 5A), page 213, *for* "clause 7" *substitute* "clause 20,"

Form No. 22 (old No. 6B), page 215, *for* "clause 10" *substitute* "clause 22."

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6. *For* clause 2, page 109, *substitute* the following clause :—

The auction system is in force in Calcutta, the Suburbs, Howrah and Bally as regards every exciseable article except imported liquors and fresh tari. In other parts of the Lower Provinces it is in force except for the sale of imported liquors and tari. Hotel, Bar, Restaurant, Steamer and Railway Refreshment-room licenses are not, however, put up to auction.

7. *For* section VII, pages 122, 123 of the Excise Manual *substitute* the following :—

1. Spirits manufactured in India according to the English method are ordinarily sold under licenses for the sale of country spirits or imported spirituous and fermented liquors as provided in the rules under sections XV and V. In the event of a license being granted for the sale of such spirits only, the following rules shall apply.

2. The Collector may grant a license in Form No. 28 (old No. 13), page 221 of Appendix A, for the wholesale vend of spirits manufactured after the English method. The fee for such license shall be the fee prescribed from time to time for a wholesale license for the sale of imported spirituous and fermented liquors.

3. A license for the retail sale of spirits manufactured after the English method only shall be in Form No. 30 (old No. 14), page 223 of Appendix A, with the necessary modification of the preamble and first condition of the form. The fee payable for such license shall be fixed by auction.

8. In the reference printed in the heading of the following forms make the corrections given below :—

Form No. 28 (old No. 13), page 221, *for* "clause 1" *substitute* "clause 2."

Form No. 30 (old No. 14), page 223, *for* "clause 2" *substitute* "clause 3."

9. In clause 3, section I, page 99 of the Excise Manual, *omit* the words "at the fixed rate of Rs. 50 annually."

No. 15.

THE Board have observed a considerable amount of laxness in ordering the immediate cancelling of licenses for non-payment of fees under Rule 28, section III, p. 113 of the Excise Manual, 1891, and the attention of Collectors is called to the rule, which

is imperative in its wording. Orders should issue without fail on the 2nd of each month to close all shops the fees of which have not been paid in on the 1st. Under section 52 of the Excise Act, the order for closure may be issued through the police. Under Rule 23 of the same section of the Manual, the Collector holds on the 1st day of each month two months' fees paid in advance. He should therefore resettle the shop at once, reducing the upset price by the amount he has in hand, *plus* the amount already paid in. For example, a shop is let for Rs. 40, and default is made after payment of two months' instalments. The Collector has thus four months' fees at Rs. 40 a month in hand, and can put the shop up at an upset price of Rs. 32 for the remaining 10 months of the year. This price he is almost certain to get, so that there should be little or no risk of the shop remaining unlet. Ordinarily a sum approaching the original upset price should be obtained, but it is better to let the shop for a sum sufficient to prevent loss on the year, than to let the shop remain unlet, which only benefits the neighbouring shops at the cost of the revenue. An exception is allowed in the case of tari licenses, with regard to which the Collector will use his discretion whether to cancel them or allow further time for payment.

Unless there be reasons to the contrary, the defaulting license-holder should ordinarily be permitted to retain his license if he pays up all sums due before the day of sale.

To clause 28, page 113 of the Excise Manual, *add* the words "except in the case of tari licenses, with regard to which the Collector will use his discretion whether to cancel them or allow further time for payment."

In all licenses, to the condition prescribing the date of payment shall be added a clause declaring the Treasury or Sub-Treasury at which payment shall be made. The necessary corrections should be made by hand in the printed forms of license now in use until a fresh supply of forms shall have been printed.

MARCH 1893.

THE HON'BLE C. C. STEVENS.

No. 1.

IT appears that there is a want of uniformity in the mode of keeping Register 43 of Processes, prescribed by the Board's Circular Order No. 1 of March 1892. In some districts the serial number (column 1) of the register indicates the case in which the processes are issued, whether against one or more persons: in others it shows the number of persons. Neither practice is correct. The column is intended by the High Court, whose form has been adopted as Register 43, to show the serial number of the *original processes*, and the term "original process" is defined in the footnote on page 398 of the General Rules and Circular Orders of the High Court (Civil), edition of 1891, to be "the original document which is filed with the record of a case, which document includes the names of all persons residing within the jurisdiction of the Court upon whom copies of that document (whether it be a summons, warrant, notice or other process) are to be served in the same case and at the same time." District Officers are requested to bear this interpretation in mind. It will be seen that the number of processes served as duplicates of the original process and the names of persons on whom service is made are to be shown in columns 7 and 5 respectively.

2. The following note will be added to the form of the register in Section IV, Chapter VIII, page 151 of the Board's Rules, 1888, when a revised edition has to be printed:—

NOTE.—Column 1 is intended for the serial numbers of the original processes, from which copies are made for service.

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No. 2.

THE following opinion by the Superintendent and Remembrancer of Legal Affairs, interpreting section 71 of Act IX (B.C.) of 1880, in connection with the valuation and amalgamation with estates of rent-free tenures, should be inserted as a note to that section of the Act:—

Note.—Where the Collector has issued a notice, under section 66, on an excluded rent-free tenure-holder, section 70 empowers him to recover three years' arrear cesses, if the rent-free tenure-holder has hitherto evaded payment, together with interest. Section 71 requires the Collector to collect future cesses from the tenure-holder *direct*, until on a revaluation of the estate the Collector orders otherwise. But when the revaluation of the estate is going on at the time the notice under section 66 is issued and the valuation under section 70 is made, there is nothing to prevent the Collector immediately including the rent-free holding in the estate within which it falls and collecting all future cesses accordingly.

No. 3.

To the end of paragraph 1 of Rule 21, Section IV, Chapter IX, page 169 of the Board's Rules, 1888, *add*—

"Another statement, district by district, in the following form, should be appended showing the progress made in respect of each settlement under the Tenancy Act which is supervised by the local officers:—

Statement showing progress made in Government estates in record of rights and settlement of rents under the Bengal Tenancy Act during the year 189

Division.	District.	Name of estate.	Estimated area in acres.	Total number of villages.	AREA SURVEYED IN ACRES.			NUMBER OF VILLAGES IN WHICH RECORD OF RIGHTS HAS BEEN COMPLETED.		Total number of raiyats in the villages in column 5.	NUMBER OF RAIYATS WHOSE RENT HAD BEEN RECORDED AND STATUS DETERMINED.			COST DURING THE YEAR.			REMARKS.
					Up to the end of the preceding year.	During the year under report.	Total area surveyed.	Up to the end of the preceding year.	During the year under report.		Up to the end of the preceding year.	During the year under report.	Total (columns 12 and 13).	Survey.	Settlement.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

"A similar statement must also accompany the report to show the progress of work in *private* estates."

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AT page 165, Section IV, Chapter IX of the Rules, under the head of Appendices, *insert* "4A, Statement showing the progress made in Government estates in record of rights and settlement of rents during the year."

No. 4.

As the decision of the High Court in the case of the Secretary of State for India *versus* Fazal Ali, referred to in the Board's Circular Order No. 5 of June 1891, has been overruled by the recent Full Bench decision in the case of the Secretary of State for India in Council *versus* Guru Prashad Dhur (I. L. R., 20 Calcutta, page 51), and as it has been held that a suit for the recovery of the sale proceeds of an estate sold under Act XI of 1859 is governed by Article 120 of Schedule II of the Indian Limitation Act, XV of 1877, that is, may be instituted within six years from the date on which application for refund is made, the Board, with the approval of the Government, issue the following order, which should be inserted as Rule 5A, at page 56 of the Revenue Officers' Manual, 1888:—

5A. Deposits on account of surplus sale proceeds of estates sold under Act XI of 1859 should be treated in the manner laid down in Article 256 of the Civil Account Code, Volume I, fifth edition. The claims of proprietors to sale proceeds of their estates should never be rejected on the ground of limitation. When, however, they are submitted after a long interval, the enquiry for the purpose of ascertaining whether the amount claimed has never been paid, and whether the claimants are the persons legally entitled to the refund, should be made with special care. Explanations of the delay in applying should be taken from the claimants in such cases, and where the evidence of the amount being still unpaid, or of the right of the claimants to receive payment is unsatisfactory, the applications should be rejected.

D. R. LYALL, ESQ., C.S.I.

No. 5.

THE following additions and alterations are made in Part II of the revised Opium Manual, for the guidance of officers in the Benares Agency:—

I. After Form No. 62 on pages 169 and 170 of the Appendix *insert* the following Form No. 62½, and in the third line of Rule 222, page 50 of the Manual, *for* the words "(Opium Form No. 62)" *substitute* "(Opium Forms Nos. 62 and 62½)." The foot-note to this rule indicated by an asterisk should be expunged, as also the asterisk after the word "register" in line 3.

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OPIUM FORM No. 62½.]

LAMBARWAR ABS

سب - ڈویژن

اجنسي

دادني			چونکي بعد صفائي خانه ۴۷ خانه ۴۴ سے	فاضل بعد صفائي خانه ۴۷ خانه ۴۴ سے	شرح باربرداري	تعداد باربرداري اُپر عمال مندرجه خانه ۲۲	جمله خانه ۴۸ و ۵۱	کيفيت
دادني	واپس دادني قبل وزن	باقي دادني						
۴۵	۴۶	۴۷	۴۸	۴۶	۵۰	۵۱	۵۲	۵۳

TRACT OF OPIUM.

گوشواره جدوه کنز مال [illegible]

تاریخ وزن	ایضاً قیمت مال					جمله قیمت مال از خانه ۲۸ لغایت ۴۱	وضعات حسب اجارت	باقی قیمت بعد منهائی وضعات
	ششم	هفتم	پانی آمیز	پسیوا آمیز	پسیوا خالص	کهرچن		
۱	۳۶	۳۷	۳۸	۳۹	۴۰	۴۱	۴۲	۴۳	۴۴

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II. After Form No. 69 on page 181 of the Appendix *insert* the following Form No. 69*a*, and in the third line of Rule 244, page 55 of the Manual, *for* the words "English and Vernacular test-weighment book (Opium Form No. 69)," *substitute* "English and Vernacular test-weighment books (Opium Forms Nos. 69 and 69*a*)."

OPIUM FORM No. 69*a*]

BENARES OPIUM AGENCY.

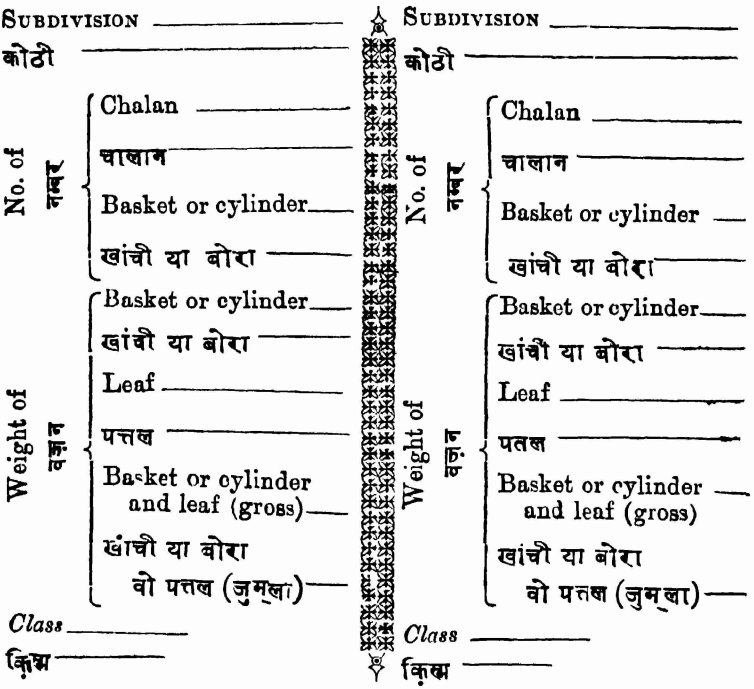
رجسٹر جانچ کانٹہ پرطال سب - ڈویژن بابت سنہ ۱۸۹ع

ماہ و تاریخ	نمبر کانٹہ	نمبر کنڈہ	قسم مال	وزن کنڈہ معہ سرپوش	وزن مال	میزان	وزن کانٹہ پرطال	تفاوت		کیفیت
								بیشی	کمی	

III. The following form of "Leaf basket ticket" should be *inserted* after Form No. 100 printed on pages 282 and 283 of the Appendix, and numbered 100½. REV. CIR. MAR. 1893.

LEAF BASKET TICKET.

OPIUM FORM No. 100½.]



IV. The heading "Opium Form No. 9 (*a*)" of the form printed on page 97 of the Appendix to the Manual should be *expunged* as it is the reverse of Form No. 9.

V. In Opium Form No. 24 printed on page 115 of the Appendix, *for* the heading "Three years' average outturn," *substitute* "Three years' average outturn per bigha."

VI. In Opium Form No. 32 printed on page 124 of the Appendix, *for* the headings "License number," "Season," to columns 8 and 9, *substitute* "Season," "License number," respectively.

VII. In Opium Form No. 84 printed on page 251 of the Appendix, *for* the words "× Darawal——72 to 75," *substitute* "× Darawal——73 to 75."

THE HON'BLE C. C. STEVENS.

D. R. LYALL, ESQ., C.S.I.

No. 6.

IN supersession of all existing orders on the subject, the Board, advised by the Superintendent and Remembrancer of Legal Affairs, rule that applications for appointments in Revenue offices are not liable to stamp duty.

D. R. LYALL, ESQ., C.S.I.

No. 7.

THE Board direct the following corrections and additions to be made in rule 10, section I, of the revised Excise Manual of 1891, page 101, and also in Form No. 63 (old No. 27) on page 267.

2. Under the head *Tari* omit the words "from licensed vendors" in the second sub-head, and substitute for them the words "granted by the Collector or other officer authorized to issue passes."

3. Under the head *Pachwai* substitute the following:—

In all districts	Four seers undiluted. Twelve seers diluted.
In all districts on passes granted by the Collector or other officer authorized to issue passes.	The amount allowed in the pass.

4. For the last foot-note to Form No. 63 (old No. 27) on page 267 of the Manual substitute the following:—

Four seers of tari or undiluted pachwai or 12 seers of diluted pachwai (except under the special pass provided under clauses 9 and 12, Section XVIII of the Excise Manual, for a quantity of tari not exceeding 12 seers, and of pachwai as specified in the special pass), one quarter of a seer of bhang, siddhi, or majum, and five tolas of charas.

No. 8.

For the Notification of the 21st March 1887, printed in Appendix B, pages 331-32 of the Excise Manual, 1891, *substitute* the following :—

Notification dated 21st March 1887: *Calcutta Gazette*, 23rd March 1887, page 192.
Notification dated 1st December 1890: *Calcutta Gazette*, 15th December 1890, page 1135.
Notification dated 29th March 1892: *Calcutta Gazette*, 30th March 1892, page 346.
Notification No. 1035, dated 20th February 1893: *Calcutta Gazette*, 22nd February 1893, page 146.

"Excise duty on each gallon London-proof of country spirits manufactured in the distilleries in the several districts and localities of Lower Bengal shall be levied at the following rates, under the notifications recited in the margin :—

	Rates.		
	Rs. A.	Rs. A.	Rs. A.
Burdwan Division.			
D. Burdwan (except Raniganj subdivision,* where the rate is Rs. 3, and Kalna and Katwa subdivisions, where the rate is Rs. 5) ...	4 0		
D. Bankura (except that part of the district supplied from the Raniganj depôt, where the duty is Rs. 3)	2 8		
D. Birbhum	2 8		
D. Midnapore	3 12		
D. Hooghly (except the Sadar and Serampore subdivisions, where the rate is Rs. 5)	4 0		
D. Howrah (exclusive of Howrah and Bally Municipalities) ...	5 0		

D.—Districts in which sadar distilleries are now established.

*See notification regarding Raniganj depôt, pages 335 and 336.

	Rates.		
Presidency Division.	Rs. A.	Rs. A.	Rs. A.
D. Calcutta (*i.e.*, the jurisdiction of the Excise Superintendent, including the Suburbs and the Municipalities of Howrah and Bally)	5 0		
D. 24-Parganas (exclusive of the Suburbs of Calcutta) ...	5 0		
D. Nadia	5 0		
D. Jessore	5 0		
D. Khulna	5 0		
D. Murshidabad	4 6		
Rajshahi Division.			
Dinajpur	3 2		
Rajshahi	3 2		
Rangpur	3 2		
Bogra	3 2		
Pabna	3 2		
Jalpaiguri	2 8		
Darjeeling	...		
Dacca Division.			
D. Dacca	4 6		
D. Faridpur	3 12		
D. Backergunge	3 12		
D. Mymensingh	3 12		
Chittagong Division.			
Chittagong	3 2		
Noakhali	2 8		
Tippera	2 8		
Patna Division.			
D. Patna	2 0		
D. Gaya	2 0		
D. Shahabad	2 0		
D. Muzaffarpur	2 0		
D. Darbhanga	2 0		
D. Saran	2 0		
D. Champaran	2 0		

* D.—Districts in which Sadar distilleries are now established.

	Rates. Rs. A.	Rs. A.	Rs. A.
Bhagalpur Division.			
D. Monghyr	2 0		
D. Bhagalpur	2 0		
Purnea	3 2		
Malda	3 2		
D. Sonthal Parganas	2 0		
Orissa Division.			
D. Cuttack	2 0		
D. Puri	2 0		
D. Balasore	2 0		
Chota Nagpur Division.			
D. Hazaribagh	2 0		
Lohardaga	1 14		
Singhbhum	1 14		
*Manbhum (except that part of the district supplied from the Raniganj depôt, where the duty is Rs. 3)	1 14"		

D.—Districts in which sadar distilleries are now established.

* For Raniganj depôt boundaries—*vide* separate notification, pages 335 and 336

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THE HON'BLE C. C. STEVENS.

No. 9.

THE following should be inserted as Appendix IB. of the Waste Lands Manual, 1888, in lieu of the present Appendix IB:—

APPENDIX IB.

Extract from the proceedings of the Government of India in the Military Department,—(No. 867-B., under date Fort William, the 27th February 1893).

READ again the following papers relative to the procedure to be observed in the submission and consideration of applications for grants of land to Native officers for good services:—

Military Department Resolution No. 2525-B., dated 1st December 1888.
Military Department Resolution No. 1143-B., dated 6th May 1889.
Military Department No. 2623-B., dated 25th October 1889.
Military Department No. 1767-B., dated 23rd June 1890.
Military Department No. 2511-B., dated 11th September 1890.

Read also the following correspondence connected with a proposal by the Commander-in-Chief that a compromise should be effected between the system of granting *jagirs* to Native officers and His Excellency's proposal to grant special pensions, *khillats*, and swords of honour instead:—

From Adjutant-General in India, No. 3783-B., dated 29th July 1891.
To Adjutant-General in India, No. 2604-B., dated 15th September 1891.
From Adjutant-General in India, No. 5096-B., dated 7th October 1891.
To Revenue and Agricultural Department, No. 3065-B., dated 23rd October 1891.
From Revenue and Agricultural Department, No. 2642-135, dated 8th December 1891.
From Revenue and Agricultural Department, No. 163-29, dated 26th January 1892.
From Revenue and Agricultural Department, No. 717-29, dated 8th April 1892.
From Adjutant-General in India, No. 1862-B., dated 28th April 1892.
From Government, North-Western Provinces and Oudh, No. 1227, dated 21st May 1892.
From Government, North-Western Provinces and Oudh, No. 1497, dated 20th June 1892.
From Government, North-Western Provinces and Oudh, No. 1502, dated 21st June 1892.

OBSERVATIONS.—In December 1888, the Governor-General in Council, in view to placing on a more satisfactory footing the system of dealing with

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applications for grants of waste land to Native officers for distinguished military services, decided—

(*A*) That the number of grants of waste land to Native officers should be limited to a fixed number per year, the consideration of claims in excess of this number being deferred (until vacancies occurred).

(*B*) That 500 acres of waste land should be the maximum limit of each grant, this maximum being reserved for the best and most approved service, grants of smaller area being ordinarily given.

(*C*) That grants be given on the following terms :—

(*i*) The land to be held revenue-free for the first two years, on a light assessment together with *malikana* for the next three years ; and thereafter at a full assessment.

(*ii*) Canal rates and cesses to be paid in full by the grantee from the beginning of the lease.

(*iii*) The grant to be leasehold for the first ten years, and proprietary right to be given after the end of that term, if the land has been properly brought under cultivation, and the grantee has made good use of his grant.

(*D*) That the grants should be given where they are available, but with special reference to the province to which the regiment of the grantee belongs.

2. All claims, except those of corps under the Government of India, were to be submitted by the Commander-in-Chief in India to the Government of India, for orders, with a statement showing the names of those recommended, the reasons for their selection, and the reward proposed in each case.

3. Claims were to be submitted to the Government of India on the 1st of January 1889, and subsequently on the 1st of August, annually.

4. When the Government of India, in the Military Department, had determined the amount of land to be given, the grantee was to be left to make his own arrangements with the Local Government as to locality, &c., the final settlement being reported by the Local Government to the Government of India for record in the Finance, Revenue and Agricultural, and Military Departments.

5. As regards corps under the Government of India, it was decided that applications for grants to Native officers of corps in Central India and Rajputana should be submitted to the Government of India, in the Military Department, through the Foreign Department, while applications from the Hyderabad Contingent should be submitted to the Government of India in the Military Department direct. In all other respects, applications from these corps would be dealt with in accordance with the rules governing the grants of land to Native officers of the army, generally, as set forth above.

6. In making applicable to the Madras and Bombay Armies the principle of granting land to Native officers, in recognition of their services to the State, it was explained to the Governments of Madras and Bombay that it would not be practicable to give such grants to the extent of more than one, or at the most, two a year, and then not as a matter of course, but only in recognition of exceptional and distinguished service, and to men of good family by whom such grants could be appropriately held.

7. On a representation from the local Board of Revenue, the Government of Madras reported that in most cases in the Madras Presidency, instead of making a grant of land, it would be preferable to assign the land revenue on occupied land, but not the land itself. In such cases, it was suggested that the revenue assigned should be the amount which the Military Department decided should be given, *plus* 20 per cent. for vicissitudes of season and for the trouble of collection.

8. The Government of India approved of these terms being substituted for those laid down in 1888, but considered that Rs. 300 per annum should be the maximum amount of land revenue assigned, *plus* 20 per cent., except in extraordinary cases which were to be dealt with specially on their own merits.

9. In 1891, owing to difficulties experienced in giving effect to grants of specific areas, the rules of 1888 were reconsidered so far as they related to the Punjab, the province principally concerned, and it was directed that in place of a certain number of acres, the reward should be fixed in terms of the cash value of the income or other privileges to be conferred on the grantee. The maximum value of a single grant was limited to the equivalent of an income of Rs. 300 a year, clear of all deductions, and the capitalised value at twenty years' purchase, or Rs. 6,000.

The capital value of the favours to be conferred having once been determined by the Government of India, it was left to the Local Government to settle the area and terms of the grant within that limit.

10. Some delay having been caused by dealing with applications of this kind collectively, it was settled that in future each case should be sent up separately as it arose, the total number of recommendations made annually being limited to five in the Bengal Presidency.

RESOLUTION.—The principle of awarding grants of land to Native officers has been advocated on the ground that it gives them a status in the country, and makes them living exponents of the rewards given by Government for long and honourable military service. Of late years, however, the difficulty and delay in getting grants for even the most deserving officers, conjointly with the greatly diminished value of the grants sanctioned, have caused a reconsideration of the question, and His Excellency the Commander-in-Chief has proposed the substitution of swords of honour, *khillats*, and special pensions, for grants of land, as rewards to deserving Native officers.

2. After a careful consideration of the subject in all its bearings, the Government of India have decided that it would not be advisable to do away altogether with the present system of giving grants of land to deserving

REV. CIR. MAR. 1893.

Native officers, but are of opinion that assignments of land revenue might be substituted with advantage for actual grants of land in many cases.

3. It has been observed that the average income of the jagirs granted between 1869 and 1887 was about Rs. 1,000 in each case. The grants in these cases, however, consisted of waste lands, upon which after a short period the full land revenue was to be taken. It is not easy therefore to estimate their value as compared with that of grants under the orders of 1888 and 1889 which, though placed at only Rs. 300 per annum, were to yield a permanent income of that amount "clear of all charges and deductions." Taking, however, all the circumstances into consideration, the Governor-General in Council thinks that reasonable requirements will be met by deciding that the maximum amount of the reward shall be fixed in future at the equivalent of Rs. 400 per annum, clear.

4. Applications for such grants on behalf of Native officers of the Bengal Army should be submitted by the Commander-in-Chief in India, the annual value of the reward being specified in each case. When the Local Government is prepared to provide a grant of land and the grantee accepts this form of reward, it will be open to the Local Government to arrange for the bestowal of the privileges connected with the grant, in such a way that the difference between the value of the grant on the terms given and the market value may amount approximately to 25 times the annual value specified in the orders of the Government of India on each case, such value being limited to the maximum of Rs. 400, as noted above. Should the Local Government not be prepared to give land, or the grantee be unwilling to accept his reward in this form, the grantee will be given an assignment of revenue from any village or estate that may be selected. If an assignment of revenue be given, such assignment will be for three lives only, the maximum amount of revenue assigned to the original grantee being Rs. 600, to the first heir Rs. 300, and to the next heir in succession Rs. 150. The method in which the assigned revenues are to be paid, *i.e.*, whether from the State treasury or by the land-owners direct, will be left to Local Governments to decide, but the amount should be fixed in cash and not in terms of the land revenue. When the grantee is a landholder, the assignment may take the form of a remission of a specified amount of the revenue due from himself.

5. In addition to the grant of land or assignment of land revenue, the title of "Bahadur" will be conferred on all grantees who are not already in possession of it as members of the Order of British India. A *khillat* and a sword of honour, not exceeding Rs. 300 in total value, may also be given in very special cases, if recommended by the Commander-in-Chief in India.

6. These rules will also apply to the Madras and Bombay Presidencies, except that in the Madras Presidency, land revenue will be assigned in every case instead of the land itself, the revenue assigned being the amount which the Military Department decide shall be given.

7. It has also been decided that the maximum number of such grants of land or assignments of land revenue to be given annually shall be limited to nine for all India, to be distributed as under:—

Bengal	...	...	...	...	5
Local corps and Hyderabad Contingent.	...	...	...	...	1
Madras	...	alternately	...		2 or 1
Bombay	...		...		1 or 2

8. In the case of grants of waste land given to Native officers of the Hyderabad Contingent, the Berar revenues will be charged with the cost, when such grants cause either a loss of revenue, or any expenditure to the Government in the province in which the land is situated.

9. The claims of Native officers in local corps under the Government of India and the Hyderabad Contingent will not be considered as they arise, but recommendations should be submitted according to the rules now in force on the 1st August in each year, when, after a careful consideration of all the recommendations together, the most deserving officer will be selected for the reward.

10. It should be understood that recommendations for these rewards should not be submitted as a matter of course, according to the limits fixed for each presidency, but only in recognition of exceptional and distinguished service, and that the maximum reward will only be given for the best and most approved service. These grants of land and land revenue are made subject to loyalty and good behaviour.

ORDER.—Ordered, that a copy of this Resolution be communicated to the Department of Finance and Commerce; the Foreign Department; the Revenue and Agricultural Department; the Secretary to the Government of Madras, Military Department; the Secretary to the Government of Bombay, Military Department; the Chief Secretary to the Government of th Punjab; the Chief Secretary to the Government of the North-Western Provinces and Oudh; the Secretary to the Government of Bengal, Revenue Department; the Chief Commissioner of Burma; the Chief Commissioner of Assam; the Chief Commissioner, Central Provinces; the Resident at Hyderabad; the Adjutant-General in India.

No. 10.

THE following additions and alterations are to be made in Section IIA, Chapter III, page 27 of "The Board's Rules, 1888."

Substitute the words "on the 1st of December" *for* "by the 20th of July" in Rule 2; "Irrigation" *for* "Revenue" and "by the 10th of January" *for* "not later than the 15th of August" in Rule 3.

REV. CIR. MAR. 1893.

At the end of Rule 2, *add*:—"Repair and original works should be clearly distinguished in the estimates. The principle of administrative sanction applies. Application for administrative sanction must be made, through the Commissioner, to the Board for all original works, the cost of which exceeds Rs. 1,000. The Board will consult the Chief Engineer as to the character of the works and the sufficiency of the estimate. If the works are thus professionally approved, the Board will apply to the Revenue Department for administrative sanction, and then detailed estimates will be prepared by Civil or Irrigation officers as may be most convenient. In the latter case the Public Works Department will be applied to for the issue of the requisite orders to the Superintending Engineer concerned. The estimate, if exceeding Rs. 1,000, will be finally sanctioned by Government in the Public Works Department. No work of importance which has not thus been administratively sanctioned should be entered in the estimate."

For Rule 4 *substitute*:—"Commissioners are then authorized to sanction the execution of works without further reference to the Board."

No. 11.

ON page 25 of the Board's Inspection Manual, *omit* Question 7 in regard to Register 3 (Revenue Roll).

D. R. LYALL, ESQ., C.S.I.

No. 12.

WITH the sanction of the Government of India, the Board direct that the following additions and alterations be made in the Government Rules under the Opium Act, I of 1878, reprinted in the Opium Manual, 1891 (Part I):—

2. *Substitute* the following for rule 3, clause (2) (*c*), and rule 4, clause (1), respectively, on page 19:—

3 (2) "An intoxicating drug may be manufactured—

(*c*) by any other person for his own domestic use, in any quantity not exceeding one tola in weight, from opium bought from a farmer or licensed vendor of opium, provided that the manufacture of madak or

chandu shall not be permitted without a special license granted by the Collector in Form IIA."

4 (1) "Any person may possess opium, not exceeding five tolas in weight, which has been bought from a farmer or licensed vendor of opium, and may also possess intoxicating drugs, not exceeding one tola in weight, provided that—

(*a*) they have been bought from a farmer or licensed vendor having authority to sell them, or

(*b*) not being madak or chandu, they have been manufactured from opium so bought, or

(*c*) being madak or chandu, they have been manufactured under the special license mentioned in the preceding rule 3 (2) (*c*) from opium so bought."

3. In rule 10, clause (4), on page 22, after the word "Chandernagore" in line 2, *add* "and to Tributary and Political States subject to the control of the Government of Bengal."

4. Form IIA, appended to this circular order, should be inserted after Form II on page 29 of the Manual.

OPIUM FORM IIA.

RULE 3 (2) (*c*).

LICENSE FORM.

Madak or Chandu manufacture.

No.

District

Register No.

Name of licensee

Place of abode

Name of servant

Current from

to

Date of payment of annual fee Rs. 50 payable in advance.

The 18 . } *Collector.*

OPIUM FORM IIA.

RULE 3 (2) (*c*).

LICENSE FOR THE MANUFACTURE OF MADAK OR CHANDU FOR DOMESTIC USE AND NOT FOR SALE.

Within the _____ of _____

Note.—Counterfoil of this license to be signed by the licensee with the words "Received the license and agreed to its conditions" and filed in the Collector's office.

Number of license in Register No. 7B. (Opium Form No. XVII.)

BE it known that _____ resident of _____ is hereby authorized by the Collector of _____ to manufacture or cause to be manufactured by his servant _____ madak (or chandu as the case may be) for domestic use and not for sale from the date of this license to the _____ day of _____ . It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I. That he pay to Government in advance an annual fee of Rupees fifty.

II. That he do not transfer this license to any other person.

III. That he manufacture or cause to be manufactured madak (or chandu) only by the person named in this license, and that, in the event of his desiring to change the name of the person manufacturing during the year, he shall register such change in the Collector's office, and present this license for amendment.

IV. That he purchase all the opium, to be used in the manufacture of madak (or chandu) from a farmer or licensed vendor of opium and that he do not receive or have in his possession opium obtained otherwise.

V. That he do not sell to any one any madak (or chandu) manufactured in his premises, or any opium.

VI. That he do not at any time possess more than five tolas weight of opium purchased from a farmer or licensed vendor thereof, nor more than one tola weight of madak (or chandu) manufactured from opium purchased from a farmer or licensed vendor thereof.

VII. That he at once produce his license for inspection on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act.

VIII. That on the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder, or if there be reason to believe that the license is used as a cloak for illicit sales, or if he be convicted of a breach of the peace or of any other criminal offence, this license may be cancelled by the Collector, and he shall not be entitled to the refund of any fee payable under the license which he has paid in advance.

_____ COLLECTORATE,

The 18 . }

*Collector of*_____

No. 13.

AFTER rule 3 in part II, section III, page 92 of the Stamp Manual, *insert* the following rules 4, 5, 6, and 7, and *alter* the numbers of existing subsequent rules 4, 5, and 6, to 8, 9, and 10 respectively.

4. Instruments for punching stamps are supplied, subject to the previous sanction of the Board of Revenue, by the Superintendent of Stamps. Indents should be submitted to the Board, and should clearly state whether the punches are required to be newly supplied, or to replace old or useless punches. In the former case the necessity for the supply of new punches should be clearly stated. When the punches are required to replace old and useless ones, the indent should be accompanied by the following certificate signed by the indenting officer:—"I hereby certify that I have personally ascertained that the (here state the number) punches now indented for are to replace old or useless ones, and that the renewal is not due to any want of care in using or preserving them."

5. Clip punches will be supplied to Revenue courts and offices, and punches of the Roorkee pattern to civil and criminal courts and offices.

6. Old and useless punches will be returned to the Superintendent of Stamps on receipt of the new punches which will replace them.

7. Punches will be supplied to Municipalities, District Boards, or other Local Bodies, on payment of the cost to the Superintendent of Stamps. The cost of the punches supplied to the Road and Public Works Cess and Zamindari Dák Cess and other Departments will be recovered by the same procedure as that followed in the case of stationery supplied to such Departments.

No. 14.

WITH the sanction of the Government of India, the Board direct that the following additions and alterations be made in the Government Rules under the Opium Act, I of 1878. The necessary corrections should be made in the Excise Manual, 1891.

REV. CIR. MAR. 1893.

2. *Substitute* the following for rules 3, clause (2) (*c*), and 4, clause (1), page 11 of the Excise Manual, 1891 :—

3 (2) "An intoxicating drug may be manufactured—

(*c*) by any other person for his own domestic use, in any quantity not exceeding one tola in weight, from opium bought from a farmer or licensed vendor of opium, provided that the manufacture of madak or chandu shall not be permitted without a special license granted by the Collector in Form IIA."

4 (1) "Any person may possess opium, not exceeding five tolas in weight, which has been bought from a farmer or licensed vendor of opium, and may also possess intoxicating drugs, not exceeding one tola in weight, provided that—

(*a*) they have been bought from a farmer or licensed vendor having authority to sell them, or

(*b*) not being madak or chandu, they have been manufactured from opium so bought, or

(*c*) being madak or chandu, they have been manufactured under the special license mentioned in the preceding rule 3 (2) (*c*) from opium so bought."

3. *Add* after the word "Chandernagore" in rule 10 (4), page 14 of the Manual, "and to Tributary and Political States subject to the control of the Government of Bengal."

4. Form IIA annexed hereto should be numbered accordingly and included in the forms appended to the rules.

OPIUM FORM.

RULE 3 (2) (*c*).

LICENSE FORM.

Madak or Chandu manufacture.

No.

District

Register No.

Name of licensee

Place of abode

Name of servant

Current from

• to

Date of payment of annual fee Rs. 50 payable in advance.

The 18 } *Collector.*

OPIUM FORM IIA.

RULE 3 (2) (*c*).

LICENSE FOR THE MANUFACTURE OF MADAK OR CHANDU FOR DOMESTIC USE AND NOT FOR SALE.

Within the_____of_____

Note.—Counterfoil of this license to be signed by the licensee with the words "Received the license and agreed to its conditions" and filed in the Collector's office.

Number of license in Register No. 7B. (Opium Form No. XVII.)

BE it known that__•_____resident of_____is hereby authorized by the Collector of_____to manufacture or cause to be manufactured by his servant_____madak (or chandu as the case may be) for domestic use and not for sale from the date of this license to the_____day of_____. It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I. That he pay to Government in advance an annual fee of Rupees fifty.

II. That he do not transfer this license to any other person.

III. That he manufacture or cause to be manufactured madak (or chandu) only by the person named in this license, and that, in the event of his desiring to change the name of the person manufacturing during the year, he shall register such change in the Collector's office, and present this license for amendment.

IV. That he purchase all the opium, to be used in the manufacture of madak (or chandu) from a farmer or licensed vendor of opium and that he do not receive or have in his possession opium obtained otherwise.

V. That he do not sell to any one any madak (or chandu) manufactured in his premises, or any opium.

VI. That he do not at any time possess more than five tolas weight of opium purchased from a farmer or licensed vendor thereof, nor more than one tola weight of madak (or chandu) manufactured from opium purchased from a farmer or licensed vendor thereof.

VII. That he at once produce his license for inspection on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under Section 14 of the Opium Act.

VIII. That on the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder, or if there be reason to believe that the license is used as a cloak for illicit sales, or if he be convicted of a breach of the peace or of any other criminal offence, this license may be cancelled by the Collector, and he shall not be entitled to the refund of any fee payable under the license which he has paid in advance.

_____COLLECTORATE,

The 18 . } *Collector of*_____

REV. CIR. MAR. 1893.

No. 15.

THE attention of District Officers is drawn to the following Notification published on page 227, Part I of the *Calcutta Gazette* of this day's date :—

NOTIFICATION.

EXCISE.

D. R. LYALL, ESQ., C.S.I.

IN supersession of the notification, dated the 19th December 1892, and published on page 1160, Part I of the *Calcutta Gazette* of the 21st idem, it is hereby notified for general information that the following rates of duty will be levied, under the sanction of Government, on ganja from the date of publication of this notification :—

In the districts of Bengal and Bihar—

		Rs.	A.	
Choor	... ...	8	0	per seer.
Round	... ...	7	4	„ „
Flat	... ...	6	0	„ „

In the Orissa Division—

		Rs.	A.	
Choor	... ...	6	8	per seer
Round	... ...	6	0	„ „
Flat	... ...	4	8	„ „
Gurhjat	... ...	2	8	„ „

No. 16.

IN place of the report in Form No 126, Appendix A, page 320 of the Excise Manual, 1891, prescribed by Rule 7, Section XXII, page 170 of the Manual, to be submitted by District Officers, a note shall be made in the register and monthly statement of excise cases instituted under the Excise and Opium Laws in Form No. 131, Appendix A, page 325 of the Manual. The Board therefore direct that the report should be discontinued, and the following additions and alterations made in the Manual :—

2. From Rule 7 above referred to, *omit* the last sentence "In every such case, &c.," and *substitute* the following :—

"A note shall be made in Form No. 131, page 325 in Appendix A, of every case in which balances of fines and forfeitures exceeding

Rs. 100 are not paid until the period of appeal has expired, or the appeal has been rejected, and also in the monthly statement of excise cases in the same Form." REV. CIR. / MAR. 1893.

Cancel Form No. 126 from Appendix A, page 320 of the Manual.

In the heading to column 14 of Form No. 131, page 325, in Appendix A, *add* the words "Reason for non-payment in full of the reward granted."

APRIL 1893.

THE HON'BLE C. C. STEVENS, ESQ.

No. 1.

FOR Rule 6*c*, Section II, page 57 of the Cess Manual, 1888, *substitute* the following:—

Revaluation of estates after settlement.

6*c*. It is desirable that revaluations for the road and public works cesses should be made without delay after estates have been settled, whether under the Bengal Tenancy Act or the old Regulations, and whether the settlement includes a re-assessment of land revenue in temporarily-settled estates or is only a record of rights in permanently-settled estates. District Officers are therefore directed to apply for sanction to revalue estates which are under settlement, and the revaluation of which is likely to result in an increase of cess, in sufficient time to admit of their obtaining sanction and starting proceedings immediately on the completion of the settlement. When the term of five years from the previous valuation has not expired, proceedings can be commenced in the last year of the term by obtaining the sanction of Government under Section 12 of the Cess Act, IX (B.C.) of 1880. In making the revaluation the fullest use should be made of the settlement records, in order either to check the returns called for in Sections 14 and 16 of the Act, or to assess the annual value under Section 21 where no return has been sent in.

No. 2.

DISTRICT OFFICERS are requested to submit an annual return of zamindari dák cess for 1892-93 to the Commissioner in duplicate by the 15th April, that it may reach the Board *as early as possible in May* 1893. The Commissioner will file one copy in his

REV. CIR. APRIL 1893.

own office, forwarding the other with his Resolution to the Board of Revenue.

The Superintendent of Stationery has been directed to print and supply the District Officers with the forms of this return on an early date.

No. 3.

IN continuation of Circular Order No. 13 of November 1892, the following is to be added as an instruction at the foot of anual return LIII, Appendix C, page 97 of the Cess Manual, 1888:—

Rent-free holdings which pay cess direct to the Collector should only be shown in new column 3½ of this statement. When they are included in the estates or tenures in which they are situated, they should be accounted for in column 5 of the return. The holders should be accounted for in column 4 or column 6, as the case may be.

No. 4

IN reference to river fisheries, a question was lately raised whether pools or depressions in which water remains throughout the year, and which when the river is in flood admittedly form part of the river fishery, continue to remain so in the dry season, when they are disconnected from the main stream, or whether they become the property of the riparian proprietors.

2. The matter was referred to the Legal Remembrancer, whose opinion is that "pools disconnected from the river are the property of the zamindar in whose estate they lie." This is circulated for the information of all District Officers.

No. 5.

FOR the last sentence of the Board's circular letter No. 1507A., dated the 15th December 1892, commencing with the words "In

both cases" and ending with the words "to be sold," and for the similar sentence in Clause 2, Rule 1, Section III, page 17 of the Certificate Procedure Manual, 1888, which was inserted by the Board's Circular Order No. 10 of December 1892, *substitute* the following:—

"In both cases, however, due notice of sale should be given if the property has eventually to be sold, the directions in Rule 1 of the rules made by the High Court (*vide* pages 22-23 of the Certificate Procedure Manual, 1888) being followed where the property is believed not to exceed Rs. 20 in value."

2. Similar alterations should be made at page 131 of the Cess Manual, 1888, page 188 of the Wards' Manual, 1888, and page 104 of the Land Registration and Batwara Manuals, 1889.

No. 6.

SECTION VIII, Chapter VII, page 134 of the Board's Rules, 1888, containing rulas for the service of processes in Calcutta which are based on Act XXIII of 1840, is hereby cancelled, as that Act has been repealed by Section 86 of Act XIV and Section 73 of Act X of 1882.

2. *For* "Section IX," Chapter VII, page 135 of the Rules, *substitute* "Section VIII."

No. 7.

WHEN a char or diara has been formed or is in process of formation, it is the practice with raiyats of neighbouring villages to occupy the lands and use them for cultivation and other purposes without any proper settlement, or even without permission; and in some cases the local officers levy a nominal rent from each trespasser, instead of making a regular settlement of rents after proper investigation on the spot. Such action is tantamount to recognizing the trespasser as a tenant, and, in consequence, it becomes difficult afterwards to proceed against him in the event

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of his refusing to pay a reasonable rent; for although Section 180 (1) of the Bengal Tenancy Act, VIII of 1885, provides that a raiyat of this class shall be liable to pay such rent as may be agreed on between him and the landlord, it lays down no remedy when the raiyat does not agree to pay the rent proposed by the landlord. He cannot be sued as a trespasser, if a rent has once been accepted. He could only be proceeded against under Chapter VI of the Tenancy Act relating to non-occupancy raiyats, but that is a troublesome procedure, and would be a recognition of his having acquired the position of a non-occupancy raiyat, although he was not formally admitted to the occupation of the land. The unauthorized occupation of newly-formed lands, moreover, frequently leads to trouble, and should for that reason also be discouraged. District Officers should not therefore take rents from raiyats occupying such lands until they have investigated each case and are prepared to make a formal arrangement with the men.

District Officers should further, when settling land overgrown with grass and jungle, and not yet fit for regular settlement, definitely restrict the right of the lessee to grazing and cutting the jungle or making use of other spontaneous produce, and bar the right to cultivate, so as to prevent the lessee from acquiring the status of a raiyat until the land has become fit to be regularly settled.

D. R. LYALL, ESQ., C.S.I.

No. 8.

So much of the Board's Circular Order No. 10 of August 1888, as amended by their Circular Order No. 11 of February 1889, as directs that a report giving a detailed list of defaulters shall be submitted to the Excise Deputy Collector or Subdivisional Officer "on such a date not later than the 6th of the month as the District Officer may prescribe," is cancelled. The report prescribed therein should invariably be submitted the first thing on the second day of the month.

No. 9. REV. CIR.

APRIL 1893.

INSERT the following Form No. 141, referred to in Rule 12, Section XXIII, page 174 of the Excise Manual, 1891, in Appendix A, after Form No. 140:—

FORM No. 141.

[SEE SECTION XXIII, CLAUSE 12.]

Questions for Inspecting Officers inspecting shops for the retail vend of Country Spirits issued from central distilleries.

1. Describe site of shop with reference to the rules.

2. Is the shop on the site specified in the settlement proposals sanctioned by the Board? (*b*) If not, has the change been sanctioned by the Commissioner?

3. Does the shop appear to be a public nuisance? (*b*) If so, state in what way?

4. Is there any evidence as to people lying drunk near the distillery shop, or being seen intoxicated in public in its neighbourhood? (*b*) Analyse evidence.

5. Do the neighbours testify to any increase in drinking? (*b*) Give names and positions of persons so testifying and analyse their evidence.

6. Is the sign-board hung up conspicuously at the entrance to the shop?

7. What does it contain?

8. What are its dimensions and material?

9. Does the *abkar* sell spirit elsewhere than at the licensed shop? (*b*) What evidence was taken on the point? (*c*) Give names and positions of witnesses examined.

10. Is the license in the shop produced for inspection? What is its period of currency?

11. Did the holder of the current license hold a license for the past year also?

12. If not, what has become of the former licensee? (*b*) Is there any reason to suspect him of illicit dealings?

13. Is the name of the salesman or *gumashta* entered in the license?

REV. CIR. APRIL 1893.

14. In what quantities is liquor generally sold? (*b*) State evidence.

15. Do customers pay for liquor in cash or give any other article in exchange? (*b*) State evidence as above.

16. State from actual testing of the liquor in stock, the different strengths at which spirits are sold to the public. (*b*) State the price at which spirits at each strength are sold as ascertained from the vendor himself and from others, giving their names and positions.

17. What is the average number of bottles sold at each strength in a month?

18. Are weak spirits over diluted with hot or cold water and consumed on the premises? and, if so, to what extent and in what quantities?

19. Are consumers believed to drink spirits at the strengths at which they purchase them at the shop, or are they believed to dilute them?

20. What is the proportion of sales of each kind of liquor (country spirit, imported liquors, and country rum)? (*b*) Are those proportions changing to any marked extent?

21. What is the porportion of each kind (*a*) drunk at the shop, (*b*) taken away by customers?

22. Are there any complaints as to the quality of liquor? (*b*) Analyse evidence.

23. Note dates when supplies were obtained of country spirit, country rum, or imported liquors.

24. What is the distance of the nearest shop of the same kind? (*b*) Is there any complaint of competition?

25. What are the working hours of the shop?

26. Are the accounts kept in the prescribed printed form, and (*b*) strictly according to the headings of the columns, and (*c*) written up to date? (*d*) State whether they appear accurate and trustworthy, and give reasons for your opinion. (*e*) State what they show as the profits on the shop.

27. When and by whom were the account books last initialled?

28. Give dates of all visits to the shop by Inspecting Officers within the last six months, with names and ranks of the said officers. REV. CIR. APRIL 1893.

2. After the word "pass" in line 10, Rule 9, Section XVIII, page 151 of the same Manual, *add* the words: "The pass shall be in Form No. 142 in Appendix A," and *insert* the following form of the pass (No. 142) after Form No. 141 (Appendix A):—

FORM No. 142.

[SEE SECTION XVIII, CLAUSE 9.]

Pass for the possession of more than four seers of tari.

Counterfoil.

Registered No.

District or Subdivision

Date of issue 18

Pass issued to resident of thana to have in his possession seers of tari (being in excess of 4 seers) from 18 to 18 , provided that nothing herein contained shall authorize any sale of such tari.

Date of return of pass 18

Excise Dy. Collector or Subdivisional Officer.

Pass.

Registered No.

District of Subdivision

Date of issue 18

resident of thana is authorized to have in his possession the quantity of tari mentioned below (being above 4 seers) under this pass from 18 to 18 , provided that nothing herein contained shall authorize any sale of such tari.

Quantity of tari for which this pass is issued seers.

Date of return of pass 18

Excise Dy. Collector or Subdivisional Officer.

N.B.—Failure to return the pass is punishable under Clause 2, Section 59 of Act VII (B.C.) of 1878.

3. In the list of forms in Appendix A, after the entry of Form No. 140 on page 180, *add* the following:—

"141. Questions for Inspecting Officers inspecting shops for the retail vend of country spirits issued from central distilleries.

142. Pass for the possession of more than four seers of tari."

No. 10

In a recent case of defalcation detected in a country spirit depôt, the enquiry held disclosed the fact that the depôt clerk had issued a license without remitting to the sub-treasury the amount realized for the license. A deficiency of 37¾ gallons of liquor was also discovered in the stock, which could not be accounted for. These frauds were rendered possible (1) by the Subdivisional Officer having passed an order in direct contravention of the rule laid down in Clause 13, Section XIV, page 143 of the Excise Manual, allowing the depôt clerk to receive the duty from the vendors when the sub-treasury was closed owing to the absence of the Subdivisional Officer on tour, under cover of which order the depôt clerk used to take direct payments even when the Subdivisional Officer was at head-quarters, (2) by his not satisfying himself before signing papers that the money had been credited and that the chalans were genuine, and (3) by his not exercising the check prescribed in Clause 14, Section XIV, page 144 of the Manual. The facts of the case disclosed considerable carelessness and want of proper knowledge of the rules and of supervision generally on the part of the Subdivisional Officer, and have suggested certain amendments of the rules for the management of distillery depôts and some additional questions to be answered by Inspecting Officers. The Board, with the sanction of Government, therefore now direct that the following amendments and additions should respectively be made in the rules and in the form of inspection report referred to, and also desire to point out that an officer who, on his own authority, relaxes rules which are intended for his protection incurs a serious responsibility.

Rules for the management of Distillery Depôts.

From Clause 4, Section XIV, page 142 of the Excise Manual, *omit* the words "Of such sizes and capacities as may be fixed by the Collector."

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At the end of Clause 4, at page 142, *add*:—"The capacity of every cask used for transport of spirits to a depôt or for storage in a depôt, shall be accurately ascertained by a gallon measure and branded or carved on the cask. Every depôt shall be provided with a bung-rod, and it will be the duty of every Inspecting Officer to ascertain that the depôt clerk thoroughly understands the use of the bung-rod as explained in Section IX, Clause 11, at page 125 of the Excise Manual."

Clause 7, *page* 143.

In line 1 *for* the word "mouth" *substitute* "bung-hole and every other opening."

Clause 10, *page* 143.

In lines 9 and 10 *for* "Distillery Officer" *substitute* "Excise Deputy Collector."

Note to Clause 16, *page* 144.

In lines 2 to 4 *omit* the words from "The Subdivisional Officer" to the end of this sentence, and in line 1, after "(Old No. 18)" *insert* "and No. 46 (Old No. 19)."

For Clause 18, on page 145, *substitute*: "The officer in charge of the subdivision at the head-quarters of which a depôt may be situated, shall visit the depôt at least twice a week when at his head-quarters. His supervision of the accounts and of the proceedings of the depôt clerk shall extend to every detail. The Excise Deputy Collector of the district shall inspect the depôt atleast once in every quarter. The Collector of the district shall invariably inspect depôts when visiting the head-quarters of a subdivision, and shall submit a detailed report thereon, in Form No. 139, Appendix A, to the Commissioner of Excise. The Excise Deputy Collector on the occasion of every visit, and the officer in charge of the subdivision at least once a quarter, shall submit a detailed report in the same form."

Form for the inspection of Country Spirit Depôt, page 330 *of the Excise Manual.*

At the end of question 7 *add*: "Is the capacity branded or carved on every cask"?

In question 8, line 2, *for* "Officer in charge" *substitute* "Superintendent."

Insert after question 12:—"What method of measurement is followed? Does he also note the results on the copy of the pass and return the same to the Excise Deputy Collector? Have there been cases in which such results differed from the invoice? If so, what action has the Excise Deputy Collector taken"?

Insert after question 14:—"Are sums ever deposited in advance on account of duty as allowed by Rule 17 on page 144 of the Excise Manual? State after careful comparison with register of issues, whether the duty on every issue has been debited in Form No. 56. Do the entries of credit in register 56 agree with the sub-treasury accounts? Does the depôt clerk under any circumstances receive any money, and by what authority has such proceeding been sanctioned"?

Add to question 15:—State what deterioration in either quantity or strength has been observed to occur during transport or in store.

In question 24, *for* the words "When was the depôt last inspected," *substitute* "On what dates has the depôt been inspected during the last 12 months"

No. 11.

In recommending the permanent constitution of the appointment of Commissioner of Excise, the Government of Bengal remarked:—

"Excise work comprised a considerable mass of petty executive detail, which ought to be dealt with on uniform principles, and which require to be placed under a single Central Officer charged with the sole duty and responsibility of conducting it. It also includes a number of questions of general policy which are extremely intricate and obscure, and depend for their solution on points connected with the habits and tastes of the people, about which is too little known. In regard to these questions, it would be the duty of the Excise Commissioner to work up the facts

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himself by careful study of the people and their habits, by bringing to bear upon them his special knowledge of excise matters and the experience derived from all portions of these provinces, and by organizing systematic enquiries among his subordinates. But the questions themselves are large enough and difficult enough to require as many counsellors as can conveniently be brought to consider them, and for this purpose Divisional Commissioners should not be excluded, as they are likely, both from their experience and from their favourable point of view, to give valuable advice."

Government therefore considered that the working of the Excise Department should not be entirely removed from the supervision of the Commissioner of the Division, but that annual and other reports, and proposals involving any change in principle or in policy, should pass through him.

2. The appointment of Excise Commissioner has now been constituted as a permanent addition to the staff of these provinces, and in order to give effect to the wishes of Government, the Board now direct that from the 1st April 1893 the following changes shall be introduced in the working of the department:—

(*a*) Commissioners of Divisions are invited to inspect Excise offices at head-quarter and subdivisional stations, and, as occasion may offer, distilleries and excise shops, forwarding a copy of their inspection remarks to the Commissioner of Excise for information.

(*b*) Annual reports, settlement proposals, and reports showing the result of settlement should be submitted by Collectors to the Commissioner of Excise, through the Commissioner of the Division. A copy of the settlement proposals should, however, be sent at the same time to the Commissioner of Excise direct.

(*c*) The Excise Commissioner, with the approval of the Board, may ask for the opinions of the Divisional Commissioners on any question that may be before him, or may require District Officers to submit their reports on any particular subject through Divisional Commissioners.

No. 12.

INSERT the following as note 2 below the existing note under Clause XX of Section 19 of the Court Fees Act, 1870, on page 13 of the Stamp Manual, 1889:—

"*Note* 2.—The Board have held, after reference to the Legal Remembrancer, that malikana is a sum payable by Government, and that applications for payment thereof are exempt under this clause."

No. 13.

OMIT from Rule 11, page 2, Section I of the "Stationery Manual, 1890," the last portion, viz., "Chubbs' padlocks are supplied for treasuries or opium godowns in Bengal, and to other officers under the Government of Bengal who have valuable properties, such as securities, in their keeping. Indents should be submitted in the prescribed form and countersigned by the Commissioner of the Division," and add the following rules to the Manual as Section IA:—

STATIONERY MANUAL.

Section IA.

1. Under the orders of the Government of India, laid down in their Resolution No. 5967, dated the 1st November 1888, which will be found on page 182, Appendix VI, except in the case of English Law Reports and other legal publications required by the Legislative Department, no officer shall subscribe or pay for any newspaper or periodical, whether published in or out of India, otherwise than through the Superintendent of Stationery, Calcutta, and no such charge shall be passed by any account officers in any office contingent bills, save under the special orders of Government, which will be required and passed only under exceptional circumstances. These orders do not apply to the Presidencies of Bombay and Madras.

Newspapers, periodicals, &c., to be obtained through the Superintendent of Stationery.

Bombay and Madras excepted.

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2. The following rules have been prescribed in Resolution quoted in Rule 1 for the guidance of the Superintendent of Stationery:—

Rules for the guidance of the Superintendent of Stationery.

(i) Newspapers or other periodicals, whether published in or out of India, required for public officers, may not be procured otherwise than through the agency of the Superintendent of Stationery, Calcutta. Every order for them should be sent to him, and he will comply with the indent if it has been duly sanctioned by competent authority, causing the publication to be sent direct from the place of publication to the address of the indenting officer.

Newspapers, periodicals, &c., not to be supplied without proper authority.

(ii) The Superintendent of Stationery will carry out at once all orders received direct from Local Governments and from departments of the Government of India. In all other cases a copy of the sanction of the Local Government, or in the case of officers under the Government of India, of the department to which the officer is subordinate, must be sent to the Superintendent before the indent can be complied with. Except that the Superintendent will require such sanction, he will exercise no control, direct or indirect, over indents, for the necessity or propriety of which the sanctioning authority is alone responsible.

No indent is to be complied with unless properly sanctioned.

(iii) The Superintendent of Stationery will furnish to each sanctioning authority, about September of each year, a statement of the names and numbers of copies of the publications supplied to each officer under its sanction showing the *approximate** expenditure incurred. Unless he receives orders to discontinue any of the copies supplied, he will assume that the authority is continued for another year. He will also intimate annually to the officers supplied, the names of the newspapers and periodicals for which he has subscribed on their account, with the amount of the charge incurred for each.

Statement to be annually furnished.

Vide India Government order No. 144, dated 13th January 1861.

(iv) All charges will be paid by the Superintendent. He should be careful in subscribing for periodical publications to secure advance rates. He will also, under the orders of the Comptroller-General, make arrangements for the distribution of the charges to the various sanctioning authorities concerned.

Charges to be paid by the Superintendent and distributed under orders of the Comptroller-General.

(v) In order to ascertain that the newspapers and periodicals paid for have reached their proper destination, the Superintendent of Stationery will issue an annual circular enquiring from each office concerned whether the publications paid for have been duly and regularly received throughout the period subscribed for; and irregularities in supply should be brought to the notice of the Superintendent in due course.

Receipts of newspapers, periodicals, &c., regularly to be ascertained by the Superintendent.

(vi) The Superintendent will arrange, as far as possible, that the subscriptions paid by him should be for the calendar year. When a periodical or newspaper is ordered for the first time after the commencement of the year, the subscription should be arranged to be for the rest of the year, and be renewed from the 1st of January.

Subscription to be for the calendar year.

(vii) The Comptroller-General will arrange for a half-yearly audit of the Superintendent's purchase account, and prescribe the form in which it shall be maintained.

Half-yearly audit.

3. With the sanction of proper authority, the Superintendent of Stationery also arranges for the supply of books published in or out of India to officers requiring them.

4. All religious and school books required for use in British army corps and regimental schools are procured through the agency of the Superintendent of Stationery, who also obtains magic lanterns for the use of British army schools in the Presidency of Bengal on indent through the Secretary of State.

The Superintendent of Stationery required to supply all British army corps and regimental schools with religious and school books and magic lanterns.

RETURN No. XXIV.

Quarterly statement of Salt sold for consumption in the district of during the quarter of 189 -9

NAME OF DISTRICT.	Area of district.	Population.	QUANTITY OF SALT SOLD.			Increase.	Decrease.	REMARKS.
			Period.	Past year.	Current year.			
				MDS. S. C.	MDS. S. C.	MDS. S. C.	MDS. S. C.	
			1st quarter					
			2nd "					
			3rd "					
			4th "					
			Total ...					

COLLECTORATE,

Collector.

The 189

Statement showing the quantity of Salt sold for consumption in each Thana within the salt limits of the district of during the quarter ending 3 of 189

Subdivision.	Name of thana.	Area of thana.	Population of thana.	Number of vendors.	Quantity invoiced during the quarter.	Quantity sold during the quarter.	Rate of consumption per head per annum based on the consumption of the quarter	Quantity sold during the corresponding quarter of the previous year.	Rate of consumption per head per annum based on the consumption of that quarter.	Difference of consumption.		Rate of increase or decrease.	Remarks.
										Increase.	Decrease.		

Collector.

RETURN No. XXIV.

SALT.

Salt sold for consumption in the district of _____

For the _____ quarter of _____

One copy forwarded to the Commissioner on the _____
189

Forwarded to the Board of Revenue, L. P., on the _____
189

Received by the Board on the _____ 189

APRIL 1893.

THE HON'BLE C. C. STEVENS.

No. 15.

THE Board desire to draw the attention of local officers to the necessity of ascertaining, with greater regularity than appears to be at present the practice, changes which take place in the cultivated area of estates under their management, whether the property of Government or of recusant proprietors, with the view to the requisite modification of the rent-roll, either by the assessment of additional rent for new lands brought under cultivation outside the boundaries of holdings and tenures as originally settled, or by the writing off of the rents of lands which have diluviated or been thrown out of cultivation.

2. In estates which are fully developed there is little room for extension of cultivation, and enquiries to ascertain whether, and where, any has taken place need not be made at short intervals. The chief object of the officers in charge will be to see that lands relinquished by tenants are resettled and the rents brought on the accounts.

3. Where, however, much cultivable waste exists or much alluvion or diluvion occurs, it is important that once a year a competent and reliable subordinate should, map in hand, inspect the estate, and note whether changes have occurred or not, through waste or newly-formed lands being brought under cultivation or cultivated lands being washed away. If the changes are not so great as to render a regular remeasurement of importance, the requisite additions to, or reductions of, rents will be made on the report of the officer without the employment of an amin. If, however, the alterations in the cultivated area are large, an amin should be deputed to make measurements, and the requisite modifications should be then made in the rent-roll.

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4. The Deputy Collector or other officer in charge of Government estates should give particular attention to this matter, and see that the enquiries are regularly made every year and the rent-rolls properly written up. He should himself also occasionally make the local inspections. For the information of the Collector he will submit a return. The Collector will pass such orders as may appear necessary on this return, and will submit a copy of it with his remarks to the Commissioner. The Board do not prescribe a particular form of return for general use, since local conditions vary greatly, but leave it to the Commissioners to pass orders on the subject. The return might, however, give the name of each estate, the date of inspection, the name and designation of the Inspecting Officer, the result of the inspection as regards the changes observed, and the action taken, with such additional particulars as may be found advisable.

No. 16.

FOR Rule 38 on page 28 of the Survey Manual *substitute* the following :—

The standard of measurement or laggi recorded in the Collectorate for the pargana or other local division in which the lands are situated shall be taken as the local standard of measurement under Section 92 (1) of the Tenancy Act, unless another standard is set up by either of the parties, in which case the Settlement Officer will, after enquiry, decide what standard to adopt. If no standard is recorded in the Collectorate, the Settlement Officer must, by enquiry, satisfy himself as to the local standard in use.

D. R. LYALL, ESQ., C.S.I.

No. 17.

THE question of expediting and generally improving partition work has been for some time under the consideration of the Government and the Board, and reports on the subject have been received from the Commissioners of Patna, Bhagalpur, and Dacca,

in whose Divisions the great majority of the applications under the Act are filed. At the request of the Government, the Board have prepared a draft Bill for the amendment of the law, but as delay may occur in passing a new Act, and much improvement may in the meantime be secured by executive action consistent with the law, the following instructions are issued for the guidance of all officers employed on partition work :—

1. The order sheet prescribed by Circular Order No. 6 of January 1889 should be carefully written up, and reference should from time to time be made to it by the Deputy Collector in pending cases to ascertain how orders are being carried out, and to expedite the proceedings.

2. The record-keeper's report on the specification of shares in the applications for partition should be submitted promptly, the Deputy Collector fixing such time as may appear necessary.

3. Various maximum and minimum periods for notices are prescribed by the Act. These should be adhered to, but while the minimum periods cannot be reduced, some saving of time may be effected if in fixing the hearings care is taken to exceed these periods as little as possible. In any case, however, the parties must be given all reasonable time which may be needed by them to prepare for the hearings by procuring papers, engaging legal advisers, &c., and it is not desirable that there should be undue haste.

4. The Deputy Collector should see that all notifications, notices, and processes are promptly and duly published or issued and served, as the case may be, and should adopt the best means of securing the attendance of proprietors whenever it is required at any stage of the proceedings.

5. The provision of Section 135(2) regarding the service of notice by registered post should be more frequently made use of, but the Deputy Collector should exercise his own discretion in the matter. It may be provided, when the law is amended, that the name of the post office within the area of which each proprietor resides shall be one of the particulars to be entered in the application for partition under Section 18, but in the meantime information may, as far as possible, be obtained from the applicants. In some cases

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the Deputy Collector would find it an advantage to send a copy of the notice by registered post in addition to serving it by peon in any of the other prescribed ways.

6. It is of great importance for the proper carrying out of a partition that the Deputy Collector should visit the estate, inspect the lands, and examine locally any disputed questions. He is expected therefore to make these visits in every case, unless the estates are very small, the parties are agreed as to the allotment of the lands, or the questions in dispute are petty and can be well disposed of without a local enquiry.

7. Care should be taken that the amins deputed for measurements and local enquiries work expeditiously, their work being regularly supervised by requiring from them the submission of periodical reports of progress or diaries.

8. The Deputy Collector should, as early as practicable, obtain from the proprietors whose separated shares will have a land revenue of Re. 1 or less an agreement to redeem such revenue. Such an agreement having been taken, the submission of the case later to the Commissioner should not be delayed merely because the redemption fees have not been paid.

9. The general arrangement should be made for all lands, whether homestead or cultivated, at the same time. There should not be a general arrangement for the lands outside the "basti" first, and another general arrangement for the "basti" later when proceedings are being taken under Section 76.

10. The Deputy Collector should endeavour to obtain from the proprietors, for the purposes of the general arrangement, as definite "simts" (or proposals for the distribution of the lands) as possible.

11. A proceeding setting forth the general arrangement should be drawn up by the Deputy Collector, showing the names of the parties before him, whether the general arrangement has been made after local inspection of the locality or not, by whom "simts" have been filed, the reasons which guided the Deputy Collector in selecting the allotments proposed to be given to each

party, which of the parties agree to their allotments, and whether they have signed on the map a declaration to that effect. In the case of any parties being absent, the Deputy Collector should record in detail the steps taken to secure their attendance. Rev. Cir. April 1893.

12. The Collector should arrange to take up objections and appeals filed before him on as early dates as practicable.

13. Appeals or objections which seek to re-open questions already decided by the Collector when passing orders under Section 75 on the general arrangement should not be admitted. It is the common practice to endeavour to get a re-hearing of such questions when the case comes up again before the Collector under Section 81. The matters which rightly form the subject of objections under that section are those dealt with by the Deputy Collector under Sections 76 and 77, and the proprietors should be strictly confined to those matters—see note to Section 81 in the Butwara Manual, 1889.

14. When on an appeal being filed, before the Collector or the Commissioner, a report is called for, it should be submitted as promptly as practicable. When a report has been pending over a month, an explanation should be called for by the Appellate Court.

15. When an appeal is pending, the Deputy Collector should take the order of the Collector whether the case is to proceed or be suspended until the appeal is disposed of. Generally, cases must be suspended when the appeals are such that the question whether the partition is to proceed, or how the lands or any of them are to be allotted to the several sharers, depend on their decision. Appeals on collateral matters, as in Sections 40, 41, 113, and 137, clearly need not interfere with the progress of the proceedings.

No. 18.

The Board direct that the following corrections be made in Part II of the Opium Manual, 1891, for the guidance of the officers of the Benares Opium Agency.

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2. *For* Rule 67 on page 14, Chapter II, *substitute* the following:—

"67. Every zilladar will keep up a diary (Opium Form No. 18) from 1st November until the opium of his beat is brought in for weighment, and also at such times during the year as he is absent on duty from head-quarters. In this diary he will record daily all matters of interest or of duty performed. The diary will be submitted weekly through the muharrir of the circle, who will forward it to the officer in charge of the division or sub-division through the gumashta, both the circle muharrir and gumashta making any remarks on it they may think necessary. After the passing of any orders on them that may be necessary, these diaries will be filed in the office for record. When zilladars are unable to read or write, they should have their diaries written up for them as concisely as possible."

3. In the scale of securities prescribed in Rule 88, page 18, Chapter II, *for* "Gumashta..... Rs. 2,000," *substitute* "Gumashta ..... Rs. 1,250 to Rs. 2,000, according to the orders of the Opium Agent."

4. *For* Rule 89 *substitute* the following:—

"89. The above securities (except in the case of a gumashta) must be tendered within three months of the first appointment of the party depositing it, but where good reasons exist, the Agent may, on the recommendation of the District Officer, and if he thinks fit, allow grace beyond that period; such grace should not, however, extend beyond the probationary period of six months. A subordinate who fails to deposit the full amount of security required of him within this period of six months should not be allowed to continue in his appointment.

"In the case of a gumashta, Rs. 1,000 must be deposited within the probationary period of six months under the conditions laid down above, grace being allowed for the remainder of his security for a further period of six months, the entire amount of his security being completed within twelve months of first appointment."

5. *For* Rule 170, page 36, Chapter III, *substitute* the following:—

"170. On the 7th, 14th, 21st, and last day of each month, every assistant making settlement will submit to his Sub-Deputy Opium Agent a weekly report of settlements (Opium Form No. 42) and a return of powers-of-attorney issued (Opium Form No. 42½), and the Sub-Deputy Opium Agent will compile general returns for the whole division, submitting the same to the Opium Agent on or about the 8th, 15th, 22nd, and 1st of each month. On the last weekly reports of the season the word 'final' should be entered at the top, and they should be accompanied by a final abstract of settlement (Opium Form No. 43) and a docket reporting the conclusion of settlements." Rev. Cir. April 1893.

6. The annexed form should be introduced in the Manual after Opium Form No. 42, on page 146, as Opium Form No. 42½.

BENARES OPIUM AGENCY.

OPIUM FORM No. 42½.

Subdivision *for the week ending*

This week.				Total up to date.			Remarks.
Number of cultivators settled with this week.	Number of cultivators personally present.	Number of cultivators present through powers-of-attorney.	Percentage of cultivators present through powers-of-attorney on entire number of cultivators.	Total number of cultivators settled with up to date.	Total number of cultivators present through powers-of-attorney up to date.	Percentage of cultivators present through powers-of-attorney up to date on entire number of cultivators up to date.	
1	2	3	4	5	6	7	8

No. 19.

CASES have occurred in which hardship has been caused to the officers of the Police and Excise Departments on account of their being required to refund rewards paid to them in excise cases when the sentence of the lower Court is reversed on appeal; the

REV. CIR. APRIL 1893. Board accordingly direct that the following Rule should be substituted for the present Rule 9 in Section XXII, page 171 of the Excise Manual, 1891:—

"In cases, however, in which the persons rewarded are Government officers belonging to the Excise and Police Departments, the rewards shall be disbursed after the decision of the appeal or when the period of appeal has expired. In exceptional cases, in which the Collector is of opinion that a reward should be granted notwithstanding the reversal of the Magistrate's order on appeal, that officer should apply to the Commissioner of Excise for the grant of a special reward."

No. 20.

THE following revised Rules 14, 17, and 18 are substituted for rules bearing the same numbers printed on page 12 of the Stationery Manual:—

Supply of supplementary indents by Press.

14. Supplementary indents (due to officers under-estimating), which cannot be supplied from the reserve stock, when received with a satisfactory explanation are to be posted in a supplementary consolidated indent for each section and sent to the Press once a month. The Press should supply the forms within 15 days from the time the requisite paper is supplied by the Stationery Office, except in the case of very heavy indents, when a month is allowed.

Supply of emergent indents by Press.

17. Emergent indents (due to unforeseen demands or to the introduction of new forms) are to be promptly forwarded to the Press as occasion requires, and should have preference and should be complied with as expeditiously as possible after the supply of the requisite paper by the Stationery Office. The Superintendent of the Press should, when requested to do so, give the dates by which the forms will be ready for delivery.

Indents to be sent to Press by Superintendent of Stationery.

18. The printing of forms is executed by the Superintendent of Government Printing, Bengal, on the sole requisition of the Superintendent of Stationery, and all indents received by the Press except through the Superintendent of

Stationery should be returned to the indenting officer to be submitted in the regular course. This rule applies both to standard and special forms and to their revision by Heads of Departments and offices. REV. CIR. APRIL 1893.

The Superintendent of Stationery will, with each requisition, make suitable provision for the requisite supply of proper paper and material to meet with promptitude the indents for these articles from the Press. The indents from the Press should embrace the whole of its requirements in respect of each separate indent for forms which it receives fom the Stationery Office, and should be sent into the Stationery Office as soon as possible after receipt of the indent for forms to which it appertains. If unable to find storage room for all the paper and materials required in any one indent, the Press may take them from the Stationery Office in instalments. Each Press indent for paper and materials shall ordinarily be complied with, within three days from the date of its receipt.

MAY 1893.

THE HON'BLE C. C. STEVENS.

No. 7.

AFTER Rule 14, Section II, Chapter III, page 27 of the Board's Rules, 1888, insert the following:—

"14A. The principle of administrative sanction applies to all miscellaneous works of improvements in Government estates. Application for administrative sanction must be made, through the Commissioner, to the Board for all original works the cost of which exceeds Rs. 1,000. The Board will consult the Chief Engineer as to the character of the works and the sufficiency of the estimate. If the works are thus professionally approved, the Board will apply to the Revenue Department for administrative sanction, and then detailed estimates will be prepared by Civil or Irrigation Officers, as may be most convenient. No work of importance which has not thus been administratively sanctioned should be entered in the estimate."

"14B. A list of the works sanctioned will be included in the Board's Resolution distributing the grant."

No. 2.

IN continuation of Circular Order No. 14 of August 1890, the following addition is to be made at the end of Rule 6C., Section IV, page 48 of the Wards' Manual, 1888:—

A copy of his orders sanctioning the charges, together with a copy of the proposition statement, will be forwarded by him to the Accountant-General, Bengal, for the purpose of control and audit of the expenditure.

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MAY 1893.

D. R. LYALL, ESQ., C.S.I.

No. 3.

WITH reference to paragraph 1 of the Board's Circular Order No. 12 of December 1892, the item noted below should be omitted from the revised memorandum of adjustment given in the Board's Circular Order No. 8 of June 1889, published at page 347 of the Excise Manual.

"Pay of clerk giving evidence in the Civil Court. } V. Excise."

No. 4.

AFTER the word "pass" in the last line of Clause 20, Section V of the revised rules, for imported spirituous and fermented liquors circulated with the Board's Circular No. 14 of February 1893, add the following:—

"A register of such passes shall be kept in the office of the Collector into which such spirits are imported in Form No. 143 in Appendix A."

Add the following after the word "conveyed" in the last line of Clause 2, Section VIII, on page 123 of the Excise Manual, 1891:—

"A register of such passes shall be kept in the office of the Collector of the district into which the spirit is imported in Form No. 144 in Appendix A."

After the word "duty" in the last line of Clause 2, Section X, on page 128 of the Manual, insert the following:—

"These particulars are to be entered in a register which shall be kept in Form 144 in Appendix A, in the office of the Collector of the district into which Shahjahanpur rum is imported."

For the words "or for transportation to other districts in Bengal, in the same manner as imported spirits" in lines 5 and 6, Clause 15, Section X, on page 130 of the Manual, substitute the following:—

"Or for transportation to other districts in Bengal. Such spirits, whether issued from the excise godown or purchased from

a licensed vendor, when intended for sale, are to be transported in the same manner as imported spirits."

Insert the accompanying Forms Nos. 143 and 144, referred to in Clause 20, Section V, Clause 2, Section VIII; and Clause 2, Section X, on pages 118, 123, and 128, respectively of the Manual, in Appendix A, after Form No. 142.

A supplementary table in the annexed Form VIA shall be prepared from the registers now prescribed for rum, and submitted with Quarterly Return No. XIV and Annual Return No. XLII.

In the list of forms in Appendix A, after the entry of Form No. 142 on page 180 of the Manual, add the following:—

"143. Register of passes for the transport of imported spirituous and fermented liquors.

144. Register of passes for the transport of country rum."

FORM No. 143.

[See Section V, Clause 20.]

Register of passes for the transport of imported spirituous and fermented liquors.

Number.	Date of issue.	District from which pass is issued.	Number of days for which pass is current.	Name of person to whom granted.	Quantity transported and covered by the pass.	Date of arrival of consignment.	Officer by whom consignment was examined, with date of examination.	REMARKS.
1	2	3	4	5	6	7	8	9

Form No. 144.

[See Section VIII, Clause 2, and Section X, Clause 2.]

Register of passes for the transport of country rum.

Number.	Date of issue.	District from which pass is issued.	Number of days for which pass is current.	Name of persons to whom granted.	Distillery from which the rum is issued.	Quantity imported and covered by the pass.		Whether imported under bond or after payment of duty.	Amount of duty paid or amount leviable if under bond.	Date of arrival of consignment.	Officer by whom consignment was examined, with date of examination.	Amount of duty paid on issue.	Date of payment.	Remarks.
						Gross gallons.	London-proof gallons.							
1	2	3	4	5	6	7	8	9*	10	11	12	13	14	15

TABLE VI*a*.—*Rum or spirits manufactured*

DIVISIONS.	Districts.	QUANTITY IMPORTED INTO THE DISTRICT.						QUANTITY	
		Annual average of 18 -189 .		In 189 -9 .		In 189 -9 .		Annual averag of 18 -189	
		Gross gallons.	London-proof gallons.	Gross gallons.	London-proof gallons.	Gross gallons.	London-proof gallons.	Gross gallons.	London-proof gallons.
1	2	3	4	5	6	7	8	9	10

in India in the English method.

EXPORTED TO OTHER DISTRICTS.				QUANTITY RETAINED IN THE DISTRICT.					
In 189 -9 .		In 189 -9 .		Annual average of 18 -189 .		In 189 -9 .		In 189 -9 .	
Gross gallons.	London-proof gallons.	Gross gallons.	London-proof gallons.	Gross gallons.	London-proof gallons.	Gross gallons.	London-proof gallons.	Gross gallons.	London-proof gallons.
11	12	13	14	15	16	17	18	19	20

No. 5.

THE following notes on fermentation, distillation, and the use of saccharometer are published for information. They will be inserted in Appendix C of the Excise Manual, 1891.

Notes compiled by MR. E. V. WESTMACOTT, *late Excise Commissioner.*

IT is not necessary, so far as we know at present, to distinguish between cane sugar and sugar formed from palm juice. Either of these must be converted into grape sugar, by the addition of yeast to the solution, before alcohol can be formed. In order to convert sugar into alcohol, it is necessary that a large proportion of water should be present, that certain temperatures should be maintained, and that an active agent, or ferment, such as yeast, should be employed. The process of brewing as distinct from fermentation is greatly neglected by the Indian distiller, who obtains his alcohol only by an extravagant expenditure of material. The process of brewing worts from sugar consists in the simple operation of dissolving the material in a proper quantity of water. Simple as this process is, however, the Indian distillers do not carry it out. They do not know that if the wort is too strong the large proportion of spirit formed destroys the action of the yeast, and checks fermentation before the whole of the spirit is decomposed, thus causing a waste of material. European distillers generally select the gravities of 1045°, 1050°, and 1055°, while Indian distillers frequently brew worts of the gravity of 1130°, and even more. It is often impossible to ascertain what the true gravity of any wort may be, because owing to imperfect dissolving of the sugar the gravity is still increasing at the same time that fermentation is proceeding and the gravity is being reduced by the formation of alcohol. In order to extract the full quantity of saccharine matter from the material, the sugar should be thoroughly dissolved in water, before

See Distillery Manual, page 105.

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NOTE.—*The references in the margin are to the volume entitled 'Instructions for surveying distilleries and charging the duties on British spirits,* 1884.'

fermentation is set up, and there is no difficulty in this. The distiller's servants object to the trouble of crushing and stirring the sugar, but the saving of material is more than worth the trouble. The sugar being thoroughly dissolved, the next point is to determine what is the best gravity for the wort. If it is too dilute, a large expenditure of time and fuel, and larger vessels, are required for its distillation, but with this limitation it is not possible to dilute it too much. The saccharometer is corrected to a temperature of 60° Fahrenheit, and a correction of rather more than a degree of gravity for every 10° of temperature is necessary. The best gravities will be found to be at 70° Fahr. 1058° gravity,

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„ 80° „ 1059° „
„ 90° „ 1060° „

but if the wort instead of being bright and clear is muddy, holding solid matter in suspension, as it often is in India, though it should not be, slightly higher gravities may be allowed. By the English Brewery Act (43 and 44 Vict., ch. 20), 28 lbs. of sugar are to be deemed equivalent to a bushel of malt, and a brewer is deemed to have brewed 36 gallons of worts of the gravity of 1057° for every two bushels, or 84 lbs. of malt or corn, or 56 lbs. weight of sugar. A maund of sugar therefore of 82 lbs. should brew nearly 53 gallons of worts of 1057°. When mollasses or treacle from which sugar has been extracted, known as *choa*, is the material selected, the definition of syrup in the English Brewery Act may be taken as a guide to its value as compared with sugar. The only syrup recognized in the English law as prepared from cane sugar is of a density weighing 14 lbs. avoirdupois to the gallon, and it must be so fluid as to flow freely when poured from one vessel to another. This definition is somewhat loose. It may, however, be taken that 34 lbs. of a syrup weighing 14 lbs. to the gallon and flowing freely from one vessel to another, is equal to 28 lbs. of sugar. It will therefore take 68 lbs. of such syrup to brew 36 gallons of worts of 1057°, and a maund or 82 lbs. of such syrup should brew 43 gallons of worts.

Where *mahawa* is used as a material, we have no European experience to guide us. It is, however, beyond doubt that much of this material is wasted by Indian distillers, because fermentation

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is set up before all the saccharine matter contained in the material has passed into the wort. No process of mashing is gone through, the *mahawa* is only placed to soak, and in most cases the yeast or other ferment is applied at once, without waiting for the saccharine to be extracted from the material. The proper treatment of *mahawa* would be analogous to that of apples or beet root, which only require to be sliced or crushed, and it appears certain that the outturn of spirit would be greatly increased if the *mahawa* were thoroughly crushed or ground before brewing. As there are no starch granules to be dealt with, it is not necessary to raise the temperature of the wort, but the material should be thoroughly crushed or ground, and the wort stirred so that the maximum density may be obtained as soon as possible, and at any rate before fermentation is set up. Probably an English distiller would strain the wort from the solid material and allow nothing but clear liquid to pass into the fermenting vessels, but this we can hardly expect from Indian distillers at present. It must also be observed that the density in the case of *mahawa* is, unless the worts are strained, increased by solid matter held in suspension, and is not due solely to the amount of saccharine in solution.

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Pages 106-7.

As regards *mahawa*, it is probable that, as in the case of grapes, vinous fermentation would be set up spontaneously; but as regards solutions of cane or date-palm sugar, the addition of a small quantity of yeast or other ferment is necessary. Some Indian distillers use a compound of certain vegetable substances known as *bakhor*, and described on page 40 of the Report of the Excise Commission of 1883-84, the precise action of which is not accurately known. The active agent of fermentation generally used is the spent wash left in the still after distillation. As a ferment, it is only useful on account of the yeast deposited in it, and this might better be collected in the fermenting vessels than in the still. This would be better understood if some fermenting wash were watched in a glass vessel, which would show the deposit of yeast. It is not only as a ferment, however, that the spent wash

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is valuable, as it has been found both by experiment and by its density (from 1055° to 1060°) to contain a considerable proportion of saccharine matter capable of conversion into alcohol. In the Chapra and some other distilleries, fermentation is set up by taking a small quantity of wort from a jar already actively fermenting, and in several distilleries fermentation is set up in separate jars, and the product known as *láhon* or *kasaundi* added to the worts. The Excise Commissioner thinks the Chapra system a good one. In that distillery two kinds of worts are brewed—

(1) Hard sugar 20 seers, spent wash 7 gallons, water 8 gallons, actively fermenting wash ¼ gallon.

(2) *Mahawa* 15 seers, hard sugar 5 seers, spent wash 5 gallons, water 10 gallons, actively fermenting wash ¼ gallon.

In each case the total quantity, including solids, is about nineteen gallons. In both cases the mistake is made of setting up fermentation before the worts are thoroughly brewed by reducing all the saccharine matter in the material to a liquid form. In No 1, the 20 seers of hard sugar should give at least 26 gallons of worts, to which are added 7 gallons of spent wash, which are already of a sufficient density. The worts should therefore be at least 33¼ gallons liquid. In No. 2, the 5 seers of sugar should give 6⅔ gallons of worts, and 15 seers of *mahawa* (say) 15 gallons; to this adding 7 gallons spent wash and ¼ gallon of actively fermenting wash, we get about 29 gallons liquid.

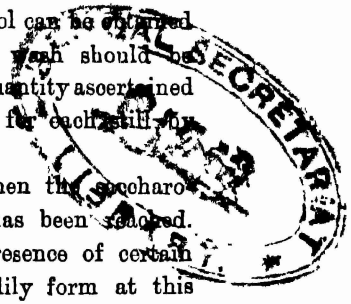
On page 111 of the Distillery Manual will be found a table showing the particular weight of sugar in any given quantity of wort of a certain density, and by an inverse calculation the density of the wash will give the saccharine value of any particular sample of molasses or sugar. In practice, however, it is enough to ascertain the proportion of alcohol which should be obtained from any sample of wort, and this can easily be ascertained by observing the diminution in the density of wort during the process of fermentation. Sugar is heavier than water, alcohol is lighter, and therefore the density of the wort will diminish as the sugar is turned into alcohol. It is roughly estimated that one gallon of proof strength will be obtained from every 100 gallons of wash in respect of every five degrees of gravity which

disappear, the actual outturn being generally 11 per cent. more. The density of the wort is observed by means of the saccharometer, which instrument is described on page 113 of the Distillery Manual. By it the maximum density attained by the wort is observed and also the minimum to which it attenuates. The process would appear to be simple enough, but it is a very common mistake of the Superintendents of Distilleries to miss the maximum point. They make an observation at a time when the density is rapidly increasing, and do not make another for 16 hours or more, when the density is rapidly diminishing. It a obvious that the maximum has occurred in the interval, and has not been recorded. One means of correcting this would be to ascertain by experiment at what hour the maximum density may be expected, and afterwards to take observations at that hour. As long, however, as efficient mashing is neglected and the maximum gravity is only obtained by slow soaking of the material, it will be impossible to arrive at the true density, because, as stated already, fermentation has commenced to reduce the density before all the sugar is dissolved in the liquid. The material should be so thoroughly mashed as to attain its greatest density as soon as possible, and fermentation should be kept back until this is the case. Experiment has already shown the native distillers in some places that by following this rule they can obtain as much from 35 seers of material as they formerly got from 40, and the saving might be much greater, but the distillers rely far too much upon servants who have no interest in saving material or fuel, but frequently the reverse, while they are desirous of saving themselves all the trouble they can. If the maximum density is really ascertained before fermentation commences, the difference between that and the minimum divided by five will give the percentage of outturn in gallons at London-proof, allowing 11 per cent. for waste. Thus 60 gallons of wort with a density of 1060° attenuate to 1015°. The percentage of outturn will be 9 gallons, or from 60 gallons of wash, 5·4 gallons London-proof. A good distiller would really get about 5·9 gallons. Before calculating the percenage it is necessary to know correctly

1060
1015
45

100 : 60 :: 9 : 5·4.

the actual quantity of wash put into the still, and not to assume, as is too often done, that it is the same quantity of wort that was put into the fermenting vessels without any allowance for waste. The practice of putting sold material such as *mahawa* into the still is obviously absurd, as no alcohol can be obtained from it except by further fermentation. The wash should be strained through a coarse cloth, and the actual quantity ascertained by a dip rod, of which one should be prepared for each still for actual measurement.



The proper time for distilling the wash is when the saccharometer indicates that the minimum density has been reached.

Page 112. Dilute alcohol in the presence of certain organic germs which readily form at this stage combines with oxygen from the atmosphere, and is converted into acetic acid or vinegar, and as this vinegar is formed at the expense of the spirit, it is a certain loss to the distiller.

The wash having been measured into the still, the stillhead is fitted on, and connected with the receiver, and it is the duty of the Superintendent of the Distillery to see that all connections are so locked or sealed that no spirit can be removed from the receiver without his knowledge. It is for the interest of the distiller to see that connections are also made air-tight to prevent the escape of alcoholic vapour. The process of distillation consists merely in heating the wash to such a temperature as to cause the alcohol to assume the form of vapour, in preventing the escape of the vapour except through a pipe rising from the top of the vessel and afterwards taking a downward direction, and in cooling the descending part so as to recondense the vapour into a liquid. The boiling point of alcohol is 173°F., while that of water is 212°,

Page 117. but ebullition, which is necessary to rapid distillation, does not take place till the wash reaches an intermediate temperature, depending on the quantity of spirit present, and therefore, in every first distillition water distils over as well as spirit. For accurate work, a table of temperatures is given on page 118, but it may be briefly stated that the temperature should be kept below 212°F., the boiling point of water. Even, however, when water and alcohol and essential oils are vaporised

Page 120. together, it is possible to obtain spirit of very fair purity if the stillhead is sufficiently

capacious to allow the mixed vapour to diffuse itself, and if the temperature of the stillhead is kept down to a few degrees above the boiling point of alcohol (173°F.). At this temperature nearly the whole of the water and oils will resume the liquid form, and trickle back into the still, and the spirit vapour will be ready to escape upwards, if it is allowed to do so, and to be condensed by further cooling into a liquid form. Nearly all the stillheads which are used by native distillers are faulty in two points. They are too small to allow of the diffusion and separation of mixed vapours, even when properly cooled, and they do not allow the alcoholic vapour to find its natural exit upwards.

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THE HON'BLE C. C STEVENS.

No. 6.

THE following alterations and additions are made in the Wards' Manual, 1888:—

(*i*) *Rule* 23, *Section IV*, *page* 51.

For the word "cash-book" *read* "cash-books."

(*ii*) *Rule* 5, *Section IX*, *page* 72.

For the heading "Cash-book" of Register 14 to be kept in the Manager's office, *substitute* "Cash-book showing money received direct into the Treasury and cheques issued against the Treasury balance."

After Register 14, *add* the following new Register:—

"14A. Subsidiary cash-book showing money received in office and remitted to the Treasury."

(*iii*) *Appendix V*, *page* 138.

For the heading "Cash-book" of Register 14, *substitute* "Cash-book showing money received direct into the Treasury and cheques issued against the Treasury balance."

After Register 14 *add* the following new Register:—

Register 14A.—Subsidiary cash-book showing money received in office and remitted to the Treasury.

Receipts.	Remittances to Treasury.
1. Date.	6. Date.
2. From whom.	7. Manager's serial No. of chalan.
3. Particulars.	8. Account heads to which taken.
4. Amount.	9. Amount of each head.
5. Total.	10. Total of chalan.

D. R. Lyall, Esq., C.S.I.

No. 7.

Several cases have come before the Board recently in which partition proceedings were barred by law, yet Collectors took no notice of the fact, and in some cases the sarishtadar's report did not note that the partition could not legally proceed. Such omissions cause loss to the owners and waste of time to Government officers. In order to prevent such errors, the Board direct the insertion of the following rule as Rule 1A, page 55 of the Partition Manual:—

"1A. Before publishing the notification under Section 21, the Collector shall record a proceeding, specifying under which of the Clauses of Section 9 the application and the office reports on it show the case to fall, and certifying that the case is not barred, so far as appears from the above papers, under Sections 10 or 12 of the Act."

No. 8.

The Board direct that the following additions and alterations be made in the Board's Excise Rules contained in Sections XIII, XIV, and XX of the Excise Manual, 1891, and in Appendix A of the same Manual.

2. The following clause shall be inserted after Clause 28, Section XIII, on page 137 of the Excise Manual:—

"28A. In districts in which the Superintendent of the Distillery has been authorized under Clause 28 to grant passes, a retail vendor may remit in advance to the treasury or sub-treasury, as the case may be, lump sums from time to time on account of duty. A ledger account of each such vendor in Form No. 56, in Appendix A, shall be kept by the Distillery Superintendent, showing the amounts paid by such vendor, the quantity of liquor taken out, the duty levied on it, and the balance left to his credit after deducting such duty. The account shall be balanced every time there is a transaction, and a daily balance sheet submitted to the Excise Deputy Collector. The Distillery Superintendent shall take care to issue liquor only up

to the limit of the credit of each vendor. On every weekly visit, the Excise Deputy Collector, or Subdivisional Officer, shall certify that every issue to a retail vendor since his last visit has been entered in the ledger.

N.B.—This rule has been framed for the convenience of retail vendors, and it is optional with them to take advantage of it or not."

3. In line 11, Clause 17, Section XIV, page 145 of the Excise Manual, *after* the word "vendor," *add* the following:—

"On every weekly visit, the Excise Deputy Collector, or Subdivisional Officer, shall certify that every issue to a retail vendor since his last visit has been entered in the ledger."

4. *After* Clause 60, Section XX, page 164 of the Excise Manual, *add* the following:—

"60A. A retail vendor may remit in advance to the treasury or sub-treasury, as the case may be, lump sums from time to time on account of duty A ledger account of each such vendor in the Form No 116A, page 313 in Appendix A, is to be kept by the Excise Deputy Collector, Subdivisional Officer, or other officer in charge of the warehouse, showing the amount paid by each vendor, the quantity of ganja taken out, and the duty leviable on it, and the balance left to his credit after deducting such duty. The account must be balanced every time there is a transaction, and in the case of a warehouse in charge of a Subdivisional or other officer, a daily balance sheet shall be transmitted to the Excise Deputy Collector. The Excise Deputy Collector, the Subdivisional Officer, or other officer in charge of the warehouse shall take care to issue ganja only up to the limit of the credit of each vendor. On every monthly visit, the Excise Deputy Collector or Subdivisional Officer shall certify that every issue to a retail vendor since his last visit has been entered in the ledger.

N.B.—This rule has been framed for the convenience of retail vendors, and it is optional with them to take advantage of it or not."

5. The following corrections will be made in manuscript until a fresh stock of forms is printed:—

(*a*) In Form No. 56, Appendix A, page 260 of the Excise Manual, *add* the words "Section XIII, Clause 28A, and" *after* the word "See" in the heading.

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(*b*) In the heading of column 5, *add* the words 'and strength' *after* the word 'quantity.'

(*c*) In the heading of column 8 of the same form *for* the words "Treasury Officer and" *substitute* the words "Distillery Superintendent or."

(*d*) In line 2 of the foot-note to the above form, after the word "the" *insert* the words "Treasury or."

6. At page 313 of the Appendix A, *insert* the following Form No. 116A:—

FORM No. 116A.

[SEE SECTION XX, CLAUSE 59A.]

Ganja Golahs.

Register of Personal Ledger on account of _____

Date.	Balance at credit of vendor.	Number of Treasury chalan.	Date of issue of ganja.	Quantity of ganja issued.	Amount of duty debits.	Balance at the credit of the vendor, after each transaction.	Initials of the Excise Deputy Collector or Subdivisional Officer.	REMARKS.
1	2	3	4	5	6	7	8	9

N.B.—A separate account should be opened in the case of each vendor making deposit account of duty in the Treasury or Sub-treasury.

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THE HON'BLE C. C. STEVENS.

No. 1.

FROM questions addressed to the Board by the local officers from time to time, it appears that doubt still exists as to the classes of lands which should be entered in Registers VI and B Part II, respectively. The Board have therefore had the matter under consideration, and the following instructions are now issued in supersession of all existing orders in regard to the entries to be made in those registers.

2. *Register VI.*—Much of the difficulty which has arisen regarding this register has been due to its restriction to certain classes only of lands held by Government for public purposes. Prior to 1884 it appears to have been used for recording all lands so held, but in that year revenue free-lands, whether they were originally so or became so by acquisition under Act X of 1870, were excluded, on the ground that Register B, Part II, was specially provided for such lands under Act VII (B.C.) of 1876. The two registers, however, have different objects. Register B, Part II, is a permanent Collectorate record prescribed by law, forming part of the general system of registration of land titles provided for by Act VII (B.C.) of 1876, and relating to revenue-free lands occupied by Government or public bodies for public purposes. Register VI, on the other hand, is maintained under executive orders for the purpose of keeping the revenue authorities informed as to the lands occupied by the different departments of the administration, in order that no such lands may be lost sight of, and that arrangements may be made for their disposal when no longer required. It is obvious that such a register must lose much of its value if it does not include all classes of land held by the Government for public purposes, and it is desirable therefore

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to revert to the former practice of showing in it revenue-free lands also. Lands in the possession of Railway Companies have, however, been always expressly excluded from the register, and in practice, the Board understand, lands in the direct occupation of the Public Works Department have also been omitted. For these lands separate records exist, and it rests with the Companies and the Public Works officers to keep a proper watch on them. Such lands have ordinarily been acquired under Act X of 1870, and should be entered in Register B, Part II. Lands occupied by public buildings held by the civil departments, although the buildings are in charge of the Public Works Department, should not, however, be treated as in direct occupation of that department, and should therefore be entered in Register VI. It is also unnecessary to encumber the register with entries of lands held by the District Boards and Municipalities. For those lands the Boards and Municipalities should keep a proper record, and when they are revenue-free, they should be shown in Register B, Part II. The following form of Register VI is now prescribed:—

Serial number.	Area in acres.	Mauza and thana.	By what department and for what purpose held.	How held, that is, whether—			Date when formally acquired or when taken up on rent or free of rent.	If rented, amount of annual rent.	If not formally acquired, terms on which held.	Remarks.
				Formally acquired under the law.	Rented.	Free of rent.				

NOTE.—Lands belonging to Railway Companies or in the direct occupation of the Public Works Department, such as railways, embankments, canals, and imperial roads, or held by District Boards and Municipalities, will not be shown in this Register, but all other lands held by every department for public purposes, such as sites of public offices, schools, opium godowns post offices, distilleries, police stations, camping grounds, rifle ranges, &c., will be entered.

3. The District Officers will, as soon as the new form of register is supplied to them, proceed to fill up the register, taking the greatest care to enter all lands in every part of the district for which it is intended. It will be convenient to make the entries subdivision by subdivision, and thana by thana in each subdivision. A copy of the portion for each subdivision can then be sent to the Subdivisional Officer for entry in his register. Care must also be taken in future to make new entries regularly when lands are acquired or taken on rent or free of rent, so as to have the register always complete up to date. Lands which are no longer held by the Government should similarly be excluded.

4. Register B, Part II, is prescribed by Act VII (B.C.) of 1876 for lands which are occupied by the Government or by any public body for public purposes, and on account of which no land revenue is demanded. It is thus to include all revenue-free lands occupied for public purposes, not only by Government, but also by public bodies. Its form is prescribed by the Act itself. Lands of the following classes paying no revenue, whether they were originally revenue-free or were acquired under the Land Acquisition Act, must be the entered in the register:—

(*a*) Lands held by any department of Government, local or imperial, whether Revenue, Judicial, Police, Public Works, Education, Opium, Postal, Military, or any other; and

(*b*) Lands held by District Boards and Municipalities.

The Public Works Department lands will include railways, imperial roads, embankments (but not takavi embankments, the lands of which belong to the estates within which they are situated), irrigation and navigation canals, and sites of inspection bungalows. Military Department lands are cantonments, rifle ranges, and camping grounds. The District Board and Municipal lands will include roads, sites of buildings, tanks, &c.

5. Register B, Part II, should now be examined in every district, and any lands which have been omitted should be entered. Care must also be taken that new acquisitions are always duly registered in future, and that any lands disposed of are excluded.

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All lands included in one acquisition project should be shown under a single entry, or, if there are now no particulars of the separate acquisitions, the whole of the lands used for one public purpose, as, for instance, a line of railway, an embankment, or a canal, should form one entry only. All subsequent acquisitions for such line, embankment, or canal will then be entered separately. District Officers should obtain from the various departments the requisite particulars for the entries which have still to be made in this register, and every effort should be made to have the register complete for each district.

No. 2.

IN continuation of their Circular Order No. 8 of January 1893, the Board direct that the following rules, which have been approved by the Government, and published at pages 460-461, Part I of the *Calcutta Gazette* of the 24th May 1893, be substituted for Rules 12 to 17 of Section A, and Rule 25 of Section B, in Part III of the Revenue Money-order Rules in Section XIV, Chapter IV of the Board's Rules, 1888:—

PART III.

PAYMENT OF REVENUE MONEY-ORDERS.

SECTION A.—*Procedure in the Office of payment.*

12. When the Revenue Money-orders are in all respects* ready to be handed over to the Postman, a list in triplicate†

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* Only the total number and amount of Revenue Money-orders received for payment need be entered in the Register of Money-orders received. In order however, that the record may be complete, it will be necessary to make a note in the last column of the Register whenever all the Revenue Money-orders received in one day are not included in the list of that date. For example, if in the Register of Money-orders received on the 5th July there are shown 500 Revenue Money-orders for Rs. 10,000, but 300 of these orders for Rs. 7,000 were received too late for inclusion in the list sent to the Collectorate on the 5th, there should be an entry in the last column of the Register in this form—

200 for Rs. 3,000 included in list of 5th.
300 for Rs. 7,000 included in list of 6th.

† The duplicate and triplicate will be prepared, by carbonic paper and a hard pencil must therefore be used in writing the list.

(Form $\frac{2}{\text{R. M. O.}}$) should be made out by the Money-order Clerk, and the entries in the money column of the list should be carefully totalled. The original copy of the list will take the place of the journal of Money-orders paid, the duplicate of the list will be sent to the Treasury under the procedure described below, and the triplicate of the list will be the list for the Comptroller. When the number of Revenue Money-orders for payment in one day is more than enough to fill a single sheet of Form $\frac{2}{\text{R. M. O.}}$, each sheet should be separately totalled, and a grand total should be made at the end of the last sheet of the list or on a separate sheet. The date stamp of the office of payment should be impressed in the space provided for it on the coupon (chalan) for each Money-order.

13. The Postmaster should then check the entries in the list with those on the Money-orders, and also check the total of the money column. He will then prepare a Treasury Voucher (Form A/c 12), representing the total value of the Money-orders as entered at the foot of the list. The amount represented by the Treasury Voucher will not be charged against the letter of credit, and will be paid quite independently of the balance of any letters of credit held by the Treasury in favour of the Post Office.

14. The Money-orders, the duplicate copy of the list, and the Treasury Voucher duly filled up, should then be made over to the Postman for delivery at the Collectorate, the Postman's receipt for the documents being taken in the usual manner in the Register of Money-orders received.

15. The Postman will take the duplicate copy of the list, the Money-orders, and the Treasury Voucher to the Treasury Officer, and will receive back from the Treasury Officer the Money-orders without the coupons and acknowledgments. The Postman will be careful to see that he receives back all the Money-orders, and that they are all duly receipted by the Treasury Officer.

16. The paid Money-orders received back from the Treasury will be examined by the Money-order Clerk in the same way as ordinary Money-orders, and checked in detail with the original

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list. The total amount of the Money-orders will then be entered in the journal of Money-orders paid by a single entry thus: "As per Revenue Money-order list Rs. A. P. ." The classification columns of the triplicate list will then be filled up and the Money-orders will be disposed of in the usual way.

17. The original and triplicate lists will be kept with the journal of Money-orders paid until the next list of ordinary Money-orders paid is sent to the Comptroller, when the corresponding list of Revenue Money-orders paid will also be sent, the paid Money-orders being arranged in order and attached to the lists. The original lists will then be filed, a separate file of original lists being kept with each journal of Money-orders paid, so that the dates of the journal and file of Revenue Money-order lists correspond.

SECTION B.—*Procedure to be followed in the Collectorate.*

25. On receipt in the Treasury of the duplicate copy of the lists, the Money-orders, and Treasury Voucher, the Treasury Officer will check and compare the documents. If there is any error, he will return all the documents to the Post office with a note of the error or errors. When the documents are correct, the Treasury Officer will at once cut off the portion of each Money-order containing the coupon and acknowledgment, sign and date the Money-orders (as payee), and return the paid Money-orders to the Postman. The Treasury Officer will retain the lower portion of each Money-order, including the coupon and acknowledgment, the duplicate list of Money-orders (Form $\frac{2}{\text{R. M. O.}}$), and the Treasury Voucher. No Money-order received from the Post Office may be refused.

The acceptance of a Revenue Money-order after kist day is to be treated in the same manner as the receipt of a personal payment of revenue after kist day.

The following form published at pages 461-462 of the *Calcutta Gazette* above quoted should be substituted for Form $\frac{2}{\text{R. M. O.}}$ in Appendix A to Chapter IV of the Board's Rules, 1888:— REV. CIR. JUNE 1893.

Form $\frac{2}{\text{R. M. O.}}$

ORIGINAL.

This list will be filed in the Post Office.

List of Revenue Money-orders sent from _____

Post Office to the _____ Treasury on _____

Serial number.	Post Office of issue (when the Post Office of issue is a branch office, the name of the Account Office must be entered also in parenthesis).	Number of money-order.	Date of money-order.	Amount of money-order.			REMARKS.
				Rs.	A.	P.	

Total amount in figures and words.

Date stamp of Post Office.

_____

Signature of Money-Order Clerk.

The _____ Money-orders detailed above for Rs. _____ have been paid by Treasury Voucher on

_____

Signature of Postmaster.

Form 2 R. M. O.

DUPLICATE.

This list will be filed in the Treasury.

List of Revenue Money-orders sent from _____ Post Office to the _____ Treasury on _____

Serial number.	Post Office of issue (when the Post Office of issue is a branch office, the name of the Account Office must be entered also in parenthesis).	Number of money-order.	Date of money-order.	Amount of money-order.			Remarks.
				Rs.	A.	P.	

Total amount in figures and words.

stamp of Post Office.

_____

Signature of Money-order Clerk.

The Money-orders detailed above for Rs. _____ have been paid by Treasury Voucher on

_____

Signature of Postmaster.

Received the acknowledgments for the above Money-orders less_____shown above as irregularly sent by Revenue Money-order instead of ordinary Money-order.

Signature of Postmaster.

Form 2 R. M. O.

TRIPLICATE.

This list will be sent to the Comptroller.

List of Revenue Money-orders sent from_____Post Office to the_____Treasury on_____

Serial number.	Post Office of issue (when the Post Office of issue is a branch office, the name of the Account Office must be entered also in parenthesis.)	No. of money-order.	Date of money-order.	Amount of money-order.			To be filled in by Post Office.					
							Amount issued in current month.			Amount issued in previous month.		
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.

Total amount in figures and words.

Date stamp of Post Office.

Signature of Postmaster.

No. 3.

Rule XIII in Section V, Chapter V on page 99 of the Board's Rules, regarding the submission of an annual report of the expenditure incurred on embankments is hereby cancelled.

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THE HON'BLE D. R. LYALL, C.S.I.

No. 4.

THE following Resolution of the Government of India, Finance and Commerce Department, No. 1757S.R., dated 25th April 1893, regarding the terms "bill of exchange," "hundi," and *samachari chittis*, is published for the information and guidance of all Revenue Officers:—

"No. 1757S.R., dated Simla, the 25th April 1893.

RESOLUTION—By the Government of India, Finance and Commerce Department.

READ—

Resolution in the Finance and Commerce Department, No. 4389, dated the 24th October 1891.

Letter from the Resident at Hyderabad, No. 36, dated the 16th February 1892, and enclosures.

Letter from the Chief Commissioner of Ajmere-Merwara, No. 306, dated the 4th April 1892.

Letter from the Chief Commissioner of Coorg, No. $\frac{604}{48\text{-}90}$, dated the 14th April 1892.

Letter from the Government of the Punjab, No. 835, dated the 21st April 1892, and enclosures.

Letter from the Chief Commissioner of Burma, No. $424\frac{2\text{-}S}{2}$, dated the 26th April 1892, and enclosures.

Letters from the Government of Madras, Nos. 431 and 952, dated respectively the 2nd May and 10th September 1892, and enclosures.

Letter from the Chief Commissioner of the Central Provinces, No. 1648, dated the 21st May 1892.

Letter from the Chief Commissioner of Assam, No. 242 -J., dated the 31st May 1892, and enclosures.

Letter from the Government of Bombay, No. 5303, dated the 27th June 1892, and enclosures.

Letter from the Government of the North-Western Provinces and Oudh, No. 107, dated the 5th July 1892, and enclosures.

Letter from the Government of Bengal, No. 527T.F., dated the 28th September 1892, and enclosures.

In the Resolution of the 24th October 1891, Local Governments and Administrations were asked to state whether it was necessary or desirable that the terms "bill of exchange" and "hundi" should be defined in the Stamp Act; and, if so, to state their opinions on certain definitions of the terms which were mentioned in the Resolution, or to suggest other definitions. They were also requested to state whether *samachari chittis*, by

means of which the payment of stamp duty was being evaded in the North-Western Provinces and Oudh, were used in other provinces; and if so, what steps had been taken to protect the revenue, or what suggestion they had to make in this respect.

2. The replies of the Local Governments have now been received and considered. Exception has been taken in some cases to the definitions of "bill of exchange" and "hundi" mentioned in the Resolution, and some new definitions of both terms have been proposed It appears to the Government of India that none of the proposed definitions of "bill of exchange" is entirely suitable, and that, moreover, it will be practically useless to insert a definition in the Stamp Act which will include in it *barati chittis* and similar instruments, because the course of trade as well as the ingenuity of persons who desire to evade the provisions of the law will constantly tend to create fresh documents, some of which would, and some probably would not, come within the law.

3. The term "bill of exchange" is already defined for general purposes in Section 5 of the Negotiable Instruments Act, 1881, to which reference would naturally be made in ordinary cases. Every negotiable order for the payment of a definite sum of money is either a bill of exchange or a promissory note, and it is expedient that the court before which any particular instrument may come should be left to determine whether it is negotiable or not. If and when any particular form of document which on its merits ought to be stamped has been authoritatively decided by a court to be not liable to duty, the Government of India will be prepared to amend the law in such manner as to include that form. As no such case has yet arisen, His Excellency in Council considers that for the present no legislation for this purpose is called for.

4. His Excellency in Council also considers that it is not necessary to define the term "hundi" in the Stamp Act. The general characteristics of a hundi, such as those described in the reports of the Local Governments, are well known, and not much assistance would be given either to the courts or to the public if they were expressed in the Act.

5. As regards *samachari chittis*, it appears from the report now received that their use is not universally prevalent, and that there is a consensus of opinion that it is not necessary to bring them within the operation of the Stamp Act. In these circumstances the Governor-General in Council agrees with the Government of the North-Western Provinces and Oudh in thinking that the executive instructions proposed to be issued by the local Board of Revenue, namely, that Collectors should give as much publicity as possible to the fact that *samachari chittis* serving the purposes of hundis or letters of credit are liable to stamp duty, and that their execution on unstamped paper will render the writers liable to prosecution and punishment,—will be sufficient for the present, and that no action in the

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matter is required beyond the issue of similar executive instructions in other provinces where such instruments are employed.

ORDERED—That copy of the foregoing Resolution be communicated to the Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab; to the Chief Commissioners of the Central Provinces, Burma, Assam, Coorg, and Ajmere-Merwara; and to the Resident at Hyderabad."

2. In Appendix B of the Stamp Manual, 1889, after the last entry No. (12) on page 138, *insert* "(13) Resolution of the Government of India regarding the terms 'bill of exchange,' 'hundi,' and 'samachari chittis.'" After the last entry No. (12) on page 155 of the same Manual, *insert* the whole of the above Resolution with the following heading prefixed to it. "(13) Resolution of the Government of India regarding the terms 'bill of exchange,' 'hundi,' and 'samachari chittis.'"

No. 5.

REVISED and newly prescribed forms should ordinarily be introduced at the time of the annual supply of forms of the section concerned, and the Heads of Departments and controlling officers enumerated below are requested to take the necessary steps to provide the Superintendent of Stationery with working samples of the revised or new forms before the date on which the annual indents are due at the Stationery Office. In cases where the immediate revision of an old or the introduction of a new form is found necessary, the revising officer, unless he be one in the three last of the list below, should obtain a specific order from Government to the effect that the revision or introduction cannot be postponed till the usual printing season. Where no such order is sent, the Superintendent of Stationery will treat the order as non-urgent and comply with it when the next supply of forms is issued:—

Inspector-General of Jails, Lower Provinces.
Ditto of Police, Lower Provinces.
Superintendent of Emigration.
Inspector-General of Police, Assam.
Ditto. of Jails, Assam.

Chief Engineer, Assam.
Inspector-General of Registration, Assam.
Director of Public Instruction, Assam.
Deputy Surgeon-General, Assam.
Registrar-General of Births and Deaths, Assam.
Legal Remembrancer.
Commissioner of Bhagalpur.
Conservator of Forests, Bengal.
Ditto, Assam.
Director of Public Instruction, Bengal.
Registrar-General of Births, Deaths, and Marriages.
Inspector-General of Registration, Bengal.
Ditto of Civil Hospitals, Bengal.
Sanitary Commissioner, Bengal.
Superintendent of Stamps.
Registrar, High Court.
Comptroller, Assam.
Accountant-General, Bengal.

No. 6.

WHEN a report is submitted to the Board in which the opinion of an officer is quoted, he should be invariably named, as well as described by his official designation.

No. 7.

THE following clause should be inserted after Clause 20, Section V, pages 115-118 of the Excise Manual, 1891:—

"20A. No imported spirituous or fermented liquors, whether in excess of 12 reputed quart bottles or not, shall be transported from one wholesale or retail shop to another in the same district for the purposes of sale, without a pass in Form No. 12, Appendix A, granted by the Collector of the district. It will not, however, be necessary to enter these passes in the register referred to in Clause 20."

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No. 8.

THE following rule is substituted for the present Rule 9, Section XIII, page 134 of the Excise Manual, 1891 :—

"9. Payments of rent of public distillery premises and of ground rent for the site of such distilleries and for cutcherry and all other excise buildings require the sanction of Government."

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THE HON'BLE C. C. STEVENS.

No. 9.

1. IN some cases of resettlement of Government estates which have lately come before the Board, the settlements were found to have been made for unusually short periods, and it appeared undesirable to bring the estates so soon under resettlement. The attention of officers is therefore drawn to the rules and the provisions of the law bearing on this subject.

2. Rule 4, Chapter X of the Settlement Manual, lays down that short-term settlements (and also farming settlements) are regarded with disfavour by Government, and are to be made only as an exception when from the circumstances of the case no other settlement is possible. The rule is in accordance with the principles of the Bengal Tenancy Act, which prohibits the enhancement of the rents of tenures and occupancy holdings within 15 years, and of non-occupancy holdings within 5 years of a previous settlement or enhancement. In ordinary cases the periods prescribed by the Tenancy Act should be adhered to in the settlement of Government estates, the term of the settlement being fixed so as to correspond with the term for which the rents of occupany holdings must remain unaltered. But in dealing with *char* and *diara* lands, where land on its first appearance is often poor in quality, but rapidly becomes more valuable by deposit of silt, and where the cultivable area itself is liable to constant change, and fresh lands of great fertility are continually becoming available, the application of this principle may be unfair to Government. In such cases therefore settlements should be made, with the approval of the Board, for a shorter term or for an indefinite period, in order that Government may step in and enhance rents whenever it is considered equitable to do so, in accordance with the special provisions relating to char and diara,

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which are contained in Section 180 of the Tenancy Act. Rule 7 of Chapter IX of the Settlement Manual will be amended so as to embody these orders.

3. Where a farming lease is granted, it will be necessary to specify the term. This will ordinarily be not less than 15 years, but in some cases, such as of estates the area of which is increasing by alluvion, or where the quality of the soil is rapidly improving, a shorter term may be required, in order to enable Government to obtain a fair share of the increased rental.

4. The adoption of the term of 15 years for settlements generally would not affect the right of Government in estates held direct to revise the rents of non-occupancy raiyats within that term, or to assess additional rent for lands taken up by all classes of tenants in excess of the area originally settled with them. It may sometimes be unnecessary or inadvisable to exercise the right of revising non-occupancy raiyats' rents; but care should be taken in all cases to levy a fair rent for excess lands brought under cultivation. This is of special importance in char estates, where the area of cultivable waste is large.

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THE HON'BLE C. C. STEVENS.

No. 10.

IN Clause I, Section XIII, page 57 of the Board's Rules, strike out the last three lines after the word "borne" in line 3, and omit the words "except in Chota Nagpur" from the marginal note.

THE HON'BLE D. R. LYALL, C.S.I.

No. 11.

IN the last sentence of the Government Opium Rule 3 (2) *c* printed in page 11 of the Excise Manual, *for* Form IIA *read* Form IIB.

2. This correction should also be made in the heading and counterfoil of the form inserted after page 32 of the Manual, and also in paragraphs 2 and 4 of the Board's Circular Order No. 14 of March 1893.

No. 12.

THE following sentence should be inserted in Rule 7, Section XXII, page 170 of the Excise Manual, 1891, after the words "has been rejected":—

"Private persons receiving rewards immediately after a conviction is obtained are not required to refund the amounts they may have received on the sentence of the lower Court being reversed on appeal; the Government bears the loss up to the limit of Rs. 100."

No. 13.

THE following is added to the rules issued under the Board's Circular No. 13 of April 1893, for Section IA of the Stationery Manual:—

Supply of punches to Municipalities, District Boards, or other local bodies.

11. Punches will be supplied to Municipalities, District Boards, or other local bodies on payment of the cost to the Superintendent of Stamps. The cost of the punches supplied to the Road and Public Works Cess and Zamindari Dák Cess and other departments will be recovered by the same procedure as that followed in the case of stationery supplied to such departments.

No. 14.

THE attention of Revenue Officers is drawn to the following notification published at page 360, Part I, of the *Calcutta Gazette*, dated the 26th April 1893:—

NOTIFICATION No. 2178S.R.

The 24th April 1893.—In exercise of the powers conferred by Section 55 of the Indian Stamp Act (I of 1879), the Lieutenant-Governor is pleased to substitute the following rules for Rules 16 and 17 made under that section, and published under notification, dated the 25th April 1881, at pages 462-63, Part I, of the *Calcutta Gazette*, dated the 27th idem:—

Stamps may be recalled by the Collector.

16. Every licensed vendor shall, at any time on the demand of the Collector or other officer duly authorized by the Local Government, deliver up all stamps, or any class of stamps, remaining in his possession.

Refund of value of stamps.

17. In the following cases the full value of the stamps returned into Store, less one anna in the rupee, shall be paid to the stamp vendors—

(*a*) When the vendor resigns his license.

(*b*) When the license is revoked for any fault of the licensee.

(*c*) When the stamps are returned on the death of the vendor.

(*d*) When the stamps are returned on the application of the vendor for leave to restore any stamps.

In the following cases the full value of the stamps returned into Store, less only the discount allowed on their sale, shall be paid to licensed vendors —

(*a*) When stamps are returned on expiry of the license.

(*b*) When they are recalled by Government.

(*c*) When the license is revoked for any cause other than the fault of the licensee.

Stamps may be exchanged.

Provided that a licensed vendor may exchange unsold stamps, which are fit for use, for other stamps of the same kind.

J. A. BOURDILLON,

Offg. Secy. to the Govt. of Bengal.

2. The rules which are cancelled, and for which these are substituted, are printed in Part II, Section II, page 90 of the Stamp Manual, 1889.

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THE HON'BLE D. R. LYALL, C.S.I.

No. 1.

THE following addition is made at the end of line 2 in Rule 4 on page 9 of the Records' Manual, 1888:—

"except the exhibits (*e.g.*, authenticated copies of documents) which are usually returned to the parties after a case is disposed of."

No. 2.

CLAUSE 46 (*b*), Section XX, pages 161-62 of the Excise Manual, requires that when "less than a whole bale or bag of ganja is delivered, the remainder be resealed then and there by the Excise Officer." From enquiries made on the subject, it appears that this procedure is not generally followed, and that when the rule is observed, it causes much inconvenience and loss of time. On the other hand, its utility as a safeguard against malpractices is doubted, especially as under existing orders ganja is now generally issued in the presence of a gazetted officer. The Board are therefore pleased to direct that the last portion of Clause 46 (*b*), beginning with "and the drug, &c." be struck out.

2. It, however, appears to the Board extremely desirable that each bale should have a stock ticket, and they accordingly direct that the following condition be inserted after sub-clause (*b*), the serial numbers of the subsequent sub-clauses being corrected to *d*, *e*, *f*, and *g* respectively:—

(*c*). "That a ticket be attached to each bale or bag showing the actual quantity contained in it, and that whenever ganja is taken out of a bag, the quantity so taken out be noted on the ticket, and the balance struck after each transaction.

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"The entries will be made by the officer issuing the drug, and initialled by him."

3. With a view to keep the ganja in good condition and to prevent damage from damp and vermin, the Board strongly recommend the use of tin-lined wooden chests in every warehouse.

No. 3.

For question 14 (old 19) of Form No. 58 (inspection of out-stills), printed at page 264 of the Excise Manual, 1891, *substitute* the following question :—

"14. State what are the ordinary constituents of the wash in the fermenting jars and the proportions of each used."

No. 4.

Substitute the following revised schedule, which has been approved by Government (*vide* notification No. 224T.F., dated 23rd June 1893, published at page 578, Part I of the *Calcutta Gazette* of the 28th idem), for the schedule and proviso appended to Section II, page 37 of the Salt Manual :—

Schedule of Fees to be paid by persons taking out Wholesale, Renewed, Special, or Exchange Rowanas.

						Rs.	A.	P.
From	1	to	250	maunds	... ...	0	8	0
„	251	to	500	„	... ...	1	0	0
„	501	to	1,000	„	... ...	2	0	0
„	1,001	to	1,500	„	... ...	3	0	0
„	1,501	to	2,000	„	... ...	4	0	0
„	2,001	to	2,500	„	... ...	5	0	0
„	2,501	to	3,000	„	... ...	6	0	0
„	3,001	to	3,500	„	... ...	7	0	0
„	3,501	to	4,000	„	... ...	8	0	0
„	4,001	to	4,500	„	... ...	9	0	0
„	4,501	to	5,000	„	... ...	10	0	0
„	5,001	to	5,500	„	... ...	11	0	0
„	5,501	to	6,000	„	... ...	12	0	0
„	6,001	to	6,500	„	... ...	13	0	0
„	6,501	to	7,000	„	... ...	14	0	0

No. 5.

FOR Rule 7 of the Board's Subsidiary Opium Rules, printed at page 23 of the Excise Manual, 1891, *substitute* the following rule:—

7. Ordinarily, opium will be kept in treasury under double locks, and be given out on indent in one-seer cakes to the Treasurer by the Treasury Officer. The opium thus issued will remain under the single lock of the Treasurer, in whose custody it will stay during the interval between issue from double lock and delivery to vendors, but ordinarily an indent should only be made when the vendor is present. The Treasurer in person will make over the opium to vendors in cakes of one seer, or, with the special sanction of the Board, but only to a farmer, licensed vendor or licensed druggist, in smaller quantities. If there is no room in the treasury, the opium is to be kept in some other safe place, which must be secured and guarded in the same manner as a Treasury. If the Collector thinks it expedient, he may, with the sanction of the Commissioner, keep a sufficient quantity of opium for sale at a subdivision.

No. 6.

FOR Rule 7 of the Board's Subsidiary Opium Rules, printed in Chapter IV, page 51 of the Opium Manual, 1891 (Part I), *substitute* the following rule:—

"7. Ordinarily, opium will be kept in the treasury under double locks, and be given out in one-seer cakes to the Treasurer by the Treasury Officer. The opium thus issued will remain under the single lock of the Treasurer, in whose custody it will stay during the interval between issue from double lock and delivery to vendors, but ordinarily an indent should only be made when the vendor is present. The Treasurer in person will make over the opium to vendors in cakes of one seer, or, with the special sanction of the Board, but only to a farmer, licensed vendor or licensed druggist, in smaller quantities. If there is no room in the treasury, the opium is to be kept in some other safe place, which must be secured and guarded in the same manner as a Treasury. If the Collector thinks it expedient, he may, with the sanction of the Commissioner, keep a sufficient quantity of opium for sale at a subdivision."

No. 7.

THE following corrections should be made in the Excise Manual, 1891:—

The rates of duty on Chur, Round, Flat, and Gurjat ganja mentioned in—

Rules 36, 37, 43, and 61, of Section XX,

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Tables II, III, and IV of Form No. 40, pages 234 to 236,
Table I of Form No. 42, page 241,
Forms Nos. 14 (page 201), 83 (page 283), 104 (page 301), 106 (page 303), 107 (page 304), 115 (page 311), and 116 (page 313) of the Excise Manual

should be corrected in accordance with the following rates now prevailing:—

In the districts of Bengal and Bihar—

		Rs.	A.	
Chur	... ...	8	0	per seer.
Round	... ...	7	4	„
Flat	... ...	6	0	„

In the Orissa Division—

		Rs.	A.	
Chur	... ...	6	8	per seer.
Round	... ...	6	0	„
Flat	... ...	4	8	„
Gurjat	... ...	3	8	„

Columns 19 and 20 of Form No. 3, at page 186 of the Manual, and columns 17 to 20 of Form No. 5, page 188, should be expunged.

For the notification quoted against Cuttack, in page 333 of the Manual, the following should be substituted:—

"Notification, dated the 3rd April 1893, published at page 275, Part I of the *Calcutta Gazette* of the 5th idem."

No. 8.

IN the list of pass-stations printed at page 38, Section III of the Salt Manual, *excise* the words "Bullummarrah chur, on the east or left bank of the Megna, at the month of the Bhowanigunge khal" (*vide* notification of Government, No. 2463S.R., dated 13th May 1893, published at page 441, Part I of the *Calcutta Gazette* of the 13th idem), and *add* the names "Begumganj and Lukhimpur" (*vide* notification of Government, No. 2964S.R., dated 20th June 1893, published at page 548, Part I of the *Calcutta Gazette* of the 21st idem), against Noakhali.

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THE HON'BLE C. C. STEVENS.

No. 9.

IN continuation of the Circular Order No. 17 of December 1892, regarding the entry by Collectors of orders for refund in Register No. 25 (claims to money in deposit), and with reference to Rule 5, Section I, Chapter VIII, page 137 of the Board's Rules, 1888, requiring Register 25 to be kept up in subdivisions, the Board direct that at a subdivision the Subdivisional Officer is to discharge in reference to this matter the functions discharged at head-quarters by the Collector.

No. 10.

THE following note should be added below Rules 8 and 11, Chapter I, at pages 28 and 29 of the Land Acquisition Manual, 1890:—

Note.—The estimate should be prepared with reference to the rental shown in the Road Cess records, and where this is different from the rate assumed as the basis of the estimate, a full explanation of the reason of the difference should be given.

No. 11.

IN September last a reference was made to the Board as to the applicability of the High Court Rules, Article 7, Clause (*b*), Parts II, III, and IV, pages 66 to 75 of the Court's General Rules and Circular Orders (Civil), edition of 1891, regarding the levy of a percentage or poundage on the gross amount realized by sale, to sales under Act VII (B.C.) of 1880. Enquiry showed that the practice of the different districts is not uniform, such poundage being levied in some districts and not in others, and in some classes of cases and not in others in the same district. The Legal Remembrancer has advised that poundage is leviable on purchase-money in execution of a certificate under Act VII (B.C.) of 1880, but that most cases of the kind must fall under Part IV, rather than under the other parts of the High Court's classification. The Government, to whom the matter has been referred, have directed that such poundage must be levied, and that the procedure adopted shall be uniform throughout Bengal.

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The Board accordingly direct that all Revenue Officers shall at once introduce the practice of levying a poundage in conformity with the rules of the High Court on the gross amount realized by sales under Act VII (B.C.) of 1880, viz., Rs. 2 per cent. on amount up to Rs. 1,000, and Re. 1 per cent. on amount beyond Rs. 1,000.

No. 12.

FROM the heading of column 1 of the revised form of Register No. 1, prescribed in Boards's Circular Order No. 1 of November 1890, omit the words "of chalan."

No. 13.

A REVISED form of Return No. VIII, approved by Government, is herewith circulated. It will come into effect from the commencement of the second quarter of the current official year (1893-94). District Officers should indent on the Superintendent of Stationery for the necessary number of copies of the form for their use. The Board have omitted from the return headings relating to rent suits and waste lands, as they would be required for a few districts only, but they have purposely left a blank space for such headings at the end of the return, and it will rest with Commissioners to call for particulars.

The Collector's business statement, which is appended to the Commissioner's Annual Land Revenue Administration Report, should henceforth be prepared in this form.

RETURN No. VIII.

INSTRUCTIONS.—(1) It must be understood that this return is not expected to contain every minute detail of Collectorate work. The omission of many very petty items cannot be avoided. Work done at subdivisions will be included in the return; but all Treasury work will be excluded.

(2) No explanations regarding pending cases need be given under headings for which separate statements are submitted to the Commissioner, such as land acquisition, cess revaluation, and certificate cases (4, 6, and 15). Bare figures will suffice. Reference can be made by the Commissioner to the separate statements. Nor, again, are explanations required under headings 7, 12, and 13. For cases under headings 1, 10 (*a*), and 20 (*e*) explanations will be given only when they have been pending over six months: for cases under the remaining headings when they have been pending over three months.

(3) For districts where rent-suits are still tried by Revenue Officers, the Commissioner may add headings at the end of the return for such suits. A similar course may be followed in regard to applications for waste lands where the Waste Land Rules are in force.

(4) *Heading* 1.—"Settlements" will include settlements under the Regulations and the Tenancy Act, but not large settlements conducted by a special officer not working under the Collector's control.

(5) *Heading* 5.—Against this heading show only cases in which some enquiry has to be made by the Collector, such as applications for transfer, cancelment or surrender of licenses, or opening of new shops and ganja golahs, &c. The settlements of shops should also be entered, each shop being counted as one item of business. Other petitions and matters should be shown against heading 7. Criminal prosecutions should not appear in this return.

(6) *Heading* 6.—"Cess Revaluation."—Against this heading will be shown only the number of *estates*, not also of tenures within the estates. For the first quarter after a revaluation has been started, column 3 will show the total number of estates to be revalued, and that number will be gradually reduced from time to time in subsequent returns as the Deputy Collector completes the valuation of the estates. Valuations for the first time will also be included under this heading.

(7) *Heading* 7.—"Miscellaneous cases" will include cases under the Cess, Land Registration (*e.g.*, Section 65), Embankment, Irrigation, Drainage, and other Acts, resumptions, claims of patwaris for wages, and other proceedings under Regulation XII of 1817, petitions connected with Wards' and other private estates under the Collector's management, precepts from Civil Courts, reports on notices under Section 424 of the Code of Civil Procedure, petitions received (Register 27), applications for renewal of Revenue Agents' certificates, applications for common and special registry, enquiries regarding new alluvial formations, encroachments on roads, &c., enquiries on applications for malikana in deposit, and any other matters of a miscellaneous character. The Commissioner may, however, prescribe the submission in the explanation sheet of separate figures for a particular class of cases where these are numerous, as under the Embankment, Irrigation, and Drainage Acts in some districts.

(8) *Heading* 8.—"Cases connected with Government estates" will include such cases as applications for lands, for redemption of revenue, for mutation of tenants' names, for settlement of disputes regarding boundaries of holdings, for time to pay rents, or for reduction or remission of rents, and enquiries into alluvion or diluvion, encroachments by neighbouring landlords, abandonment of lands, absconding of tenants, loss of crops, &c.

(9) *Heading* 16.—"Stamp cases" will include (*a*) applications under Sections 30 and 38; (*b*) references by Courts and public officers, and cases taken up by the Collector himself, for adjudication of the stamp duty and levy of penalty; (*c*) applications for refunds, &c.

(10) *Heading* 20 (*e*).—This will show the number of applications only. When the applications have been granted, the cases will be shown among Settlements under heading 1.

(11) *Headings* 21 *and* 22.—Figures are to be given against these headings only in column 5, Total.

(12) Explanations will accompany the return on a separate paper.

1	2	3	4	5	6	7	8	9	10	11	12
No. of heading.	DESCRIPTION OF BUSINESS.	Pending at the end of the previous quarter.	Instituted during the quarter.	Total.	Disposed of.	PENDING.					REMARKS.
						Total.	Above three months.	Above six months.	Above one year.	Above two years.	
1	Settlement										
2	Partitions										
3	Land Registration										
4	Land Acquisition										
5	Excise										
6	Cess Revaluation										
7	Miscellaneous cases										
8	Cases connected with Government estates.										
9	Briefs prepared in Government and other suits.										
10	Applications under Act XI of 1859—										
	(*a*) Separate accounts ...										
	(*b*) All others										
11	Appeals and objections to Collector—										
	Partition Act—										
	(*a*) General arrangements submitted for approval, Section 75.										
	(*b*) Appeals and objections under other sections.										
	Land Registration										
	Certificate cases										
	Cess valuation										
	Income-tax—										
	(*a*) Objections										
	(*b*) Appeals										
	Miscellaneous appeals and objections.										
12	Sales for arrears of land revenue										
13	Sale of patni taluks under Regulation VIII of 1819.										
14	Claims to money in deposit ...										
15	Certificates under Act VII (B.C.), 1880.										

1	2	3	4	5	6	7	8	9	10	11	12
No. of heading.	DESCRIPTION OF BUSINESS.	Pending at the end of the previous quarter.	Instituted during the quarter.	Total.	Disposed of.	PENDING.					REMARKS.
						Total.	Above three months.	Above six months.	Above one year.	Above two years.	
16	Stamp cases										
17	Applications for Agriculturists' loans.										
18	Applications for Land Improvement loans.										
19	Reports to Commissioner on appeals or applications under—										
	(*a*) The Partition Act ...										
	(*b*) The Land Registration Act.										
	(*c*) The Road Cess Act.										
	(*d*) Act XI of 1859										
	(*e*) Other Acts, or of a miscellaneous nature.										
20	Tenancy Act—										
	(*a*) Notices of transfer under Sections 12, 13, 14, 15, and 18 (*a*).										
	(*b*) Applications under Section 40.										
	(*c*) Applications under Section 69.										
	(*d*) Applications under Section 80.										
	(*e*) Applications under Sections 101 and 103.										
	(*f*) Enquiries under Section 158.										
	(*g*) Other applications and notices, Sections 87, 118, 167, &c.										
21	Processes issued for service ...										
22	Correspondence—										
	(*a*) Letters received ...										
	(*b*) Letters despatched ...										
	(*c*) Bills (pay, contingent, travelling, &c.) and periodical statements.										
	Total ...										

No. VIII

(NEW EDITION)

of 1893.

DISTRICT OF

For the quarter ending *of*

189

Despatched on the

189

Received by Commissioner on the

189

THE HON'BLE D. R. LYALL, C.S.I.

No. 14.

For forms numbered 7, 7A, and 7B prescribed by the Board's Circular Order No. 12 of April 1892, and printed in Appendix A, page 190 of the Excise Manual, 1891, *substitute* the annexed forms bearing the same numbers. It will be noticed that the entries relating to the items enumerated in column 2 (3 in 7A) should be made in the columns on the right of that column.

2. The revised forms should be adopted as soon as the existing stock of those now in use is exhausted.

REGISTER No. 7

[*See Section II,*

1	2	3	4	5	6	7	8	9
		Paid in advance.	April.	May.	June.	Total of 1st quarter.	July.	August.
a. Locality of shop with thana	*e.* Nature and quantity of materials worked off in the month ...							
b. Number and date of license	*f.* Amount of fees paid							
c. Name of licensee	*g.* Date of credit into treasury							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections ...							
a. Locality of shop with thana	*e.* Nature and quantity of materials worked off in the month ...							
b. Number and date of license	*f.* Amount of fees paid							
c. Name of licensee	*g.* Date of credit into treasury							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections .							
a. Locality of shop with thana	*e.* Nature and quantity of materials worked off in the month ...							
b. Number and date of license	*f.* Amount of fees paid							
c. Name of licensee	*g.* Date of credit into treasury							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections							
a. Locality of shop with thana	*e.* Nature and quantity of materials worked off in the month							
b. Number and date of license	*f.* Amount of fees paid							
c. Name of licensee	*g.* Date of credit into treasury							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections							
a. Locality of shop with thana	*e.* Nature and quantity of materials worked off in the month							
b. Number and date of licence	*f.* Amount of fees paid							
c. Name of licensee	*g.* Date of credit into treasury							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections .							

* Dates of inspection by officers higher in rank than

FOR OUTSTILLS.

Clause 23.]

10	11	12	13	14	15	16	17	18	19	20	21
September	2nd Total of quarter.	October.	November.	December.	3rd Total of quarter.	January.	February.	March.	Total of 4th quarter.	Total for year.	REMARKS.*

sub-inspectors, to be noted in this column.

REGISTER No. 7A

[*See Section II,*

1	2			3	4	5	6	7	8	9
	Trees licensed.	No.	Rate.	Instalments.	Paid in advance.	April.	May.	June.	Total of 1st quarter.	July.
a. Number and date of license	Date ...			*e.* Amount of each						
b. Locality of shop with thana	Palmyra			*f.* Date when due						
	Others ...			*g.* Amount paid						
c. Name of licensee	Total ...			*h.* Date of credit into treasury						
d. Amount of annual fee				*i.* Dates of sub-inspector's inspections ...						
a. Number and date of license	Date ...			*e.* Amount of each						
b. Locality of shop with thana	Palmyra			*f.* Date when due						
	Others ...			*g.* Amount paid						
c. Name of licensee	Total ...			*h.* Date of credit into treasury						
d. Amount of annual fee				*i.* Dates of sub-inspector's inspections ...						
a. Number and date of license	Date ...			*e.* Amount of each						
b. Locality of shop with thana	Palmyra			*f.* Date when due						
	Others ...			*g.* Amount paid						
c. Name of licensee	Total ...			*h.* Date of credit into treasury						
d. Amount of annual fee				*i.* Dates of sub-inspector's inspections ...						
a. Number and date of license	Date ...			*e.* Amount of each						
b. Locality of shop with thana	Palmyra			*f.* Date when due						
	Others ...			*g.* Amount paid						

* Enter dates of inspections by any

FOR TARI LICENSES.

Clause 23.]

10	11	12	13	14	15	16	17	18	19	20	21	22
August.	September.	Total of 2nd quarter. *	October.	November.	December.	Total of 3rd quarter.	January.	February.	March.	Total of 4th quarter.	Total for year.	REMARKS. *

officer higher in rank than sub-inspector.

REGISTER No. 7A FOR

[*See Section II,*

1	2			3	4	5	6	7	8	9
	Trees licensed.	No.	Rate.	Instalments.	Paid in advance.	April.	May.	June.	Total of 1st quarter.	July.
c. Name of licensee	Total ...			*h.* Date of credit into treasury						
d. Amount of annual fee				*i.* Dates of sub-inspector's inspections ...						
a. Number and date of license	Date ...			*e.* Amount of each						
b. Locality of shop with thana	Palmyra			*f.* Date when due						
	Others ...			*g.* Amount paid						
c. Name of licensee	Total ...			*h.* Date of credit into treasury						
d. Amount of annual fee				*i.* Dates of sub-inspector's inspections ...						

* Enter dates of inspections by any

TARI LICENSES.

Clause 23.]

10	11	12	13	14	15	16	17	18	19	20	21	22
August.	September.	Total of 2nd quarter. *	October.	November.	December.	Total of 3rd quarter.	January.	February.	March.	Total of 4th quarter.	Total for year.	REMARKS.*

officer higher in rank than sub-inspector.

REGISTER No. 7B FOR LICENSES OTHER

[*See Section II,*

1	2	3	4	5	6	7	8	9
		Paid in advance.	April.	May.	June.	Total of 1st quarter.	July.	August.
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken ...							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections ..							
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken ...							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections ..							
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections...							
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken ...							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections							
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections							

* When fees are paid quarterly or annually, the fact should be noted in this column.

THAN FOR TARI OR OUTSTILLS.

Clause 23.]

10	11	12	13	14	15	16	17	18	19	20	21
September.	Total of 2nd quarter.	October.	November.	December.	Total of 3rd quarter.	January.	February.	March.	Total of 4th quarter.	Total for year.	REMARKS.*

Enter also date of inspections by officers higher in rank than sub-inspectors.

No. 15.

The following additions should be made in the headings of columns 4 and 5 of Register No. 131 of excise and opium cases printed at page 325 of the Excise Manual:—

Column 4.—After the word "names," *add* the words "and residence."

Column 5.—*After* the word "charged" *add* the words "village and thana where the offence was committed."

2. Pending the printing of revised forms, the corrections should be made by the hand in all copies of the form.

AUGUST 1893.

THE HON'BLE C. C. STEVENS.

No. 1.

THE following is added at the end of Rule 8, Section VII, page 16 of the Records Manual, 1888:—

"Commissioners, however, may fix a shorter period in cases where the subdivisional office building is of such a nature that the records are liable to damage if retained for the prescribed period."

No. 2.

WITH reference to paragraph 2 of the Board's Circular No. 9 of June 1893, the following rule should be substituted for Rule 7, Chapter IX, page 29 of the Settlement Manual, 1888:—

"When an estate, the property of Government, is to be held under direct management, discretion should be exercised in fixing the period of a settlement with the raiyats. It should be remembered that the Bengal Tenancy Act prohibits the enhancement of the rents of tenures and occupancy holdings within 15 years, and of non-occupancy holdings within 5 years, of a previous settlement or enhancement. In ordinary cases the periods prescribed by the Tenancy Act should be adhered to, the term of the settlement being fixed so as to correspond with the term for which the rents of occupancy holdings must remain unaltered. But in dealing with *char* and *diara* lands, where land on its first appearance is often poor in quality, but rapidly becomes more valuable by deposit of silt, and where the cultivable area itself is liable to constant change, and fresh lands of great fertility are continually becoming available, the application of this principle may be unfair to Government. In such cases therefore settlements should be made, with the approval of the Board, for a shorter term or for an indefinite period, in order that Government may step in and enhance rents whenever it is considered equitable to do

so, in accordance with the special provisions relating to char and diara, which are contained in Section 180 of the Tenancy Act. Where a farming lease is granted, it will be necessary to specify the term. This will ordinarily be not less than 15 years, but in some cases, such as of estates the area of which is increasing by alluvion, or where the quality of the soil is rapidly improving, a shorter term may be required, in order to enable Government to obtain a fair share of the increased rental. The adoption of the term of 15 years for settlements generally would not affect the right of Government in estates held direct to revise the rents of non-occupancy raiyats within that term, or to assess additional rent for lands taken up by all classes of tenants in excess of the area originally settled with them. It may sometimes be unnecessary or inadvisable to exercise the right of revising non-occupancy raiyats' rents; but care should be taken in all cases to levy a fair rent for excess lands brought under cultivation. This is of special importance in char estates, where the area of cultivable waste is large.

No. 3.

UNDER Section 104, Sub-section 2, of the Bengal Tenancy Act VIII of 1885, when a settlement of revenue is being made in respect of a local area, the Revenue Officer is bound to settle a fair and equitable rent in respect of the land held by each tenant whether the landlord or the tenant (which term includes an "under-raiyat") may have applied for settlement of rent or not. A question recently came up to the Board, whether, under the above section, the rent hitherto payable in respect of land held by an under-raiyat should, in a settlement of fair rents, be reduced by the Revenue Officer when it is found to exceed the limit laid down in Section 48, to the maximum prescribed by that section, on the ground that it is in excess of that limit. It will be observed that Section 104, Sub-section 3, lays down that the existing rent should be presumed to be fair and equitable until the contrary is proved. A reference was made to the Advocate-General and the Legal Remembrancer in this connection, and they have expressed an opinion that "the contrary would not be proved by showing that the existing rent is in excess of the maximum amount recoverable under Section 48."

2. The result is that the existing rent payable by an under-raiyat may be recorded as fair, though in excess of the limit prescribed by Section 48, and though the excess may not be recoverable by a suit in a Civil Court. This does not debar the Revenue Officer from reducing an under-raiyat's rent for other causes, but he cannot reduce it merely because it is in excess of the maximum prescribed in Section 48.

If the under-raiyat has occupancy rights, his rent may, in settling a fair rent of his holding, be reduced on the grounds specified in Section 38 and not otherwise; and if he be a non-occupancy raiyat, on the ground specified in Section 52 (*b*).

THE HON'BLE D. R. LYALL, C.S.I.

No. 4.

REFERS to Clause 66, Section XX, page 165 of the Excise Manual, 1891.

In the 3rd line *substitute* "one" *for* "eight."

No. 5.

AT the end of line 14 in Clause 27, Section XX, page 157 of the Excise Manual, *insert* the following:—

"Extensions of the period of currency of a pass up to a total of three months may be given without payment of a fee and beyond that period, on payment of Rs. 2, intimation of such extensions being forthwith sent to the Collector of the importing district, or to the Collector of Rajshahi, as the case may be."

No. 6.

AMENDED rule to be substituted for Rule 5, page 23 of the Excise Manual, 1891:—

"5. In districts in which opium is supplied by means of public carriage, and without the deputation of any special guard to receive charge of the opium at the supplying depôt, each chest, immediately on its arrival, must be examined by the Collector, a Covenanted Deputy Collector, an Assistant Collector, or the Treasury Officer, who will certify to the condition of the outer coverings.

REV. CIR. AUG. 1893.

Unless the coverings of the chest appear to be intact, and it has no appearance of having been tampered with, the certifying officer will at once cause it to be opened and examined, and he will incur personal responsibility if he passes a doubtful case. If any deficiency, or substitution of adulterated cakes is discovered, enquiry must immediately be made, and the fact must at the same time be reported to the Board. If the coverings are passed as intact, a receipt should be submitted without delay to the Board (or to the Opium Agent at Patna) in Form XIX. When the chest is subsequently opened, the name of the officer who is present at the opening must be recorded in the Collector's office, as well as (*a*) the number of cakes in the chest, and (*b*) the contents of each paper cover."

Amended form to be substituted for Form XIX, page 57 of the Manual:—

FORM NO. XIX.]

OPIUM FORM XIX.

BOARD'S SUBSIDIARY RULE (5).

Receipt of a despatch of opium.

I HAVE the honour to acknowledge the receipt of chests of opium as per letter of advice, No. , dated , and to state that they were examined in the manner directed in Rule 5, page 23 of the Excise Manual, and that the gunny coverings were intact and the chests had no appearance of having been tampered with.

I have, &c.,

N.B.—Where the chests appear to have been tampered with, the Collector should cause immediate enquiry to be made, and should at once report the case to the Board (*vide* Rule 5, page 23 of the Excise Manual).

No. 7.

MAKE the following corrections in the Excise Manual, 1891:—

2. *Insert* the words "(For Mufassal districts only)" at the beginning of Clause 20A, Section V, pages 115—118 of the Manual.

3. The following note should be added to Clause 60A, Section XX, page 164 of the Manual.

"*N.B.*—This rule has been framed for the convenience of retail vendors, and it is optional with them of take advantage of it or not."

No. 8. REV. CIR. AUG. 1893.

REFERS to Clause 21, Section VI, page 121 of the Excise Manual.

Omit the last sentence and *insert* the following:—

"The rate of duty has been fixed by Government at Rs. 5 per gallon, London-proof, by the notification dated the 21st March 1893, published on page 227, Part I, of the *Calcutta Gazette* of the 22nd idem, see Appendix B."

2. In place of the notification dated the 20th September 1888, reprinted in Appendix B, at page 335 of the Manual, *insert* the following:—

"*The 21st March* 1893.—In modification of the notification dated the 29th March 1892, published at page 346 of Part I of the *Calcutta Gazette* dated the 30th idem, it is hereby notified for general information that, under Section 18 of the Bengal Excise Act, VII of 1878, as amended by Act IX of 1885, the rate of excise duty on country spirit manufactured after the English method in the territories administered by the Lieutenant-Governor of Bengal is fixed at Rs. 5 per gallon, London-proof, with effect from the 1st April 1893."

No. 9.

Add the following note to rule in Part IV, Section III, page 94 of the Stamp Manual, 1889:—

Stamps for copies are court-fee stamps, and the payment of discount to licensed vendors in respect of these stamps is governed by Rule 8 of Part II of this section.

No. 10.

AMENDED rule to be substituted for Rule 5, Chapter IV, page 51 of the Opium Manual, 1891 (Part I):—

"5. In districts in which opium is supplied by means of public carriage, and without the deputation of any special guard to receive charge of the opium at the supplying depôt each chest, immediately on its arrival, must be examined by the Collector, a Covenanted Deputy Collector, an Assistant Collector, or the Treasury Officer, who will certify to the condition of the outer coverings. Unless the coverings of the chest appear to be intact, and it has no appearance of having been tampered with, the certifying officer will at once cause it to be opened and examined, and he

REV. CIR. AUG. 1893.

will incur personal responsibility if he passes a doubtful case. If any deficiency, or substitution of adulterated cakes is discovered, enquiry must immediately be made, and the fact must at the same time be reported to the Board. If the coverings are passed as intact, a receipt should be submitted without delay to the Board (or to the Opium Agent at Patna) in Form XIX." When the chest is subsequently opened, the name of the officer who is present at the opening must be recorded in the Collector's office, as well as (*a*) the number of cakes in the chest, and (*b*) the contents of each paper cover."

Amended form to be substituted for Form XIX, page 56 of the Manual:—

FORM No. XIX.]

OPIUM FORM XIX.

BOARD'S SUBSIDIARY RULE (5).

Receipt of a despatch of opium.

I HAVE the honour to acknowledge the receipt of chests of opium as per letter of advice, No. , dated , and to state that they were examined in the manner directed in Rule 5, page 23 of the Excise Manual, and that the gunny coverings were intact and the chests had no appearance of having been tampered with.

I have, &c.,

N.B.—Where the chests appear to have been tampered with, the Collector should cause immediate enquiry to be made, and should at once report the case to the Board (*vide* Rule 5, page 23 of the Excise Manual).

No. 11.

THE Board direct that the following alterations and additions be made to the rules in Section I, Chapter VII of the Bihar Opium Manual, 1892, Part II, on the subject of the supply of poppy-leaf:—

~~For~~ Rule 302, on pages 76 and 77, *substitute* the following:—

"Leaf engagements will usually be made about the time of second advances for opium, when advances for leaf may also be given. They will ordinarily be paid *khattawar*, *i.e.*, through the khattadar for his license."

Strike out the last two sentences in Rule 315 on page 80, and *substitute* for them the following:—

"Immediately after doing this, the gumashta will prepare the cash requisition from the abstract of the Leaf Weighment Register (Form No. 101), and submit it together with the books to the officer in charge."

For Rule 316 on page 80, *substitute* the following:—

"Payments for leaves will be made on the district classification and weighments, on delivery, under the supervision of a gazetted officer. The officer in charge will, on receipt of the gumashta's application for payment, check the value of the leaves in it from the Leaf Weighment Register, and with the help of the Payment Register he will check the advances and recoveries made in each license. Having satisfied himself of the correctness of the amount applied for by the gumashta, the officer in charge will enter the same in the daily cash transaction statement and issue the amount from the treasury."

For Rule 317 on page 80, *substitute* the following:—

"Payments for leaves will be made, as far as possible, to the cultivators. The gazetted officer in charge will make payments individually in accordance with the entries in the Weighment Register, in which he will attest the payments, in the presence of the khattadar. When payment is made to the khattadar, he will sign a receipt in the usual form, and will acknowledge the amount received to the officer in charge, who will attest the payment in the Payment Register."

2. The Board also direct that the Payment Register for opium, prescribed in the Manual, shall be used for leaf advance also.

3. In the heading to column 4 of Form No. 67, on page 194 of Part II of the Bihar Opium Manual, *for* the word "quantity" *substitute* "quality."

AUGUST 1893.

THE HON'BLE C. C. STEVENS.

No. 12.

IN consequence of a reference lately made to it, the Board invited reports from the local officers as to the practice prevailing in their districts in regard to the sale of property in execution of certificates, and particularly the employment of peons to conduct such sales. The reports having now been received and considered, the following instructions, which accord with the ordinary existing practice, are issued, and should be inserted as Rules 1A, 1B, 1C, and 1D, Section III, page 17 of the Certificate Procedure Manual, 1888:—

Sale of moveable property.

"1A. Sales of moveable property not exceeding Rs. 20 in value shall be held on the spot, as provided in Rule 1 of the rules made by the High Court and issued with their Circular No. 19 of the 28th April 1879 (*vide* page 22 of this Manual). Such sales will necessarily be conducted by peons when they are the attaching officers. Sales of moveable property of greater value may be held on the spot or at the Sadar or subdivisional head-quarters, as may seem convenient and conducive to the securing of good prices. For such sales officers of higher rank than peons should always be deputed when the value of the property is estimated to exceed Rs. 50, and proclamation should be issued. When the value is between Rs. 20 and Rs. 50, the Collector or Deputy Collector may by a special order depute a open, if he considers it desirable to do so.

Sale of immoveable property.

"1B. Sales of immoveable property should ordinarily be held at the district or subdivisional head-quarters, according as the villages may be nearer to either, but sales on the spot are desirable when bids or sufficient bids cannot be obtained at head-quarters. It sometimes happens that it is only by holding sales in the villages

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that the property can be disposed of. When this is the case nazirs, naib-nazirs, or bakshis should be employed; but in rare instances, where the value of the property is very small and the cost of deputing a higher officer would be out of proportion to it, a trustworthy peon may be sent out under the special orders of the Collector or Deputy Collector. For all sales of immoveable property proclamation must be issued.

Sale of estates or shares of estates.

"1C. Sales of estates or shares of estates should always be held at the district or subdivisional head-quarters.

Procedure for ensuring a good attendance of bidders and fair bids.

"1D. In order to ensure a good attendance of bidders and fair bids, it is desirable that regular sale days, whether one or more in the month, should be fixed, and that lists of property to be put up at each sale should be published some days in advance. This arrangement cannot perhaps be made ordinarily at subdivisions, where sales are few and far between, but it should be introduced where the sales are sufficiently numerous and regular."

2. Similar additions should be made at page 131 of the Cess Manual, 1888, page 188 of the Wards' Manual, 1888, and page 104 of the Land Registration and Butwara Manuals, 1889.

No. 13.

RULES 23 and 23A in Section VIII, page 20 of the Records Manual, 1888, are hereby cancelled, and the following revised Rules 23 and 23A are substituted in their place:—

"23. Copies of surveyors' village plans, thakbust maps, and khasra maps should be supplied on tracing cloth. Two kinds of tracing cloth are supplied to District Officers, viz., (1) bright, (2) dull-black, in pieces of 24 yards long by 36 inches wide, and the quantity required of either kind thereof is to be supplied to applicants for copies of these maps at 5 annas per square yard. The cost of tracing cloth is to be paid for in the same way as the copying fees which are to be levied in respect of the supply of copies of these maps in court-fee stamps. The amount of such stamps is to be noted in the column of remarks of the register of applications for copies (Form D). Two-thirds of the remainder of the

copying fees thus levied, after deducting from the total the cost of the tracing cloth, are to be paid to the copyist out of contingencies under Rule 13. For the copying of these maps only, ink is to be supplied to the copyists from the Collector's office. As regards the other materials, such as paints, pencils, brushes, &c., which may be required for the work, they are to be supplied by the copyists themselves, and no charge for these articles is to be levied from private parties."

"23A. For copies of the surveyors' village plans the ordinary rate is to be one rupee per plan, but should the internal delineations be intricate and the labour be enhanced in proportion, the rate may be increased at the discretion of the Collector within the limit of two rupees per plan. For copies of thakbust maps and khasra maps which are to be copied by placing the tracing cloth over the maps, marking the salient points, and then ruling lines from point to point, each line traced should be counted as equivalent to two vernacular words, the number of written words added thereto, and copying fees for the whole calculated under Rule 10."

No. 14.

THE following is added as Section VIII, Chapter V, page 104 of the Board's Rules :—

SECTION VIII.—RULES FOR THE ZAMINDARI DAK UNDER ACT VIII (B.C.) OF 1862.

Preamble.

The primary object of the zamindari dák is the conveyance of letters between police officers and police stations and the magisterial officers of the district. Where, however, zamindari dák establishments exist, there can be no objection to making further use of them for the conveyance and delivery of private correspondence, so long as no extra charge is thrown thereby upon the zamindars or Government farmers. Throughout Bengal, moreover, it has been found convenient to entrust to the postal authorities the general control and direction of the district dák lines to ensure their proper working in connection with the lines of the Imperial post. The following rules have been framed by the Lieutenant-Governor of Bengal under Section 11, Act VIII (B.C.) of 1862, for the purpose

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of defining the duties and relations of the Magistrates and the postal authorities, and for giving proper effect to the provisions of the Act:—

Duty of Magistrate.

1. It is the duty of the Magistrate of the district to determine the stations between which communication is required for police purposes.

Duty of Postmaster-General.

2. The Postmaster-General will then, in communication with the Magistrate, arrange all questions connected with routes, stages, timing, strength, and cost of establishment, and the like; any difference of opinion between them being referred for the orders of the Commissioner, which shall be final.

Charges against Zamindari Dák Fund.

3. No charges on account of delivery peons or rural messengers can be included in the zamindari dák budget, but the cost of all establishments necessary for the collection and proper keeping of the accounts of the zamindari dák cess, as well as for the punctual conveyance of the district mails, and all reasonable charges for contingencies, including boats, huts, common post-office furniture, stationery, and the like, must be defrayed from the funds raised under the provisions of the Act.

Budget.

4. The Sub-Inspector of post offices will annually on or before the 1st October prepare, under the instructions of the Magistrate, an estimate of the total cost of the establishments and contingencies required for the year commencing on the 1st April following. The Magistrate, after including in this the cost of his own office establishment, and any extra provision necessary for keeping up communications with his own camp while on tour, will forward the budget to the Postmaster-General, who will, after passing or modifying it (in communication with the Magistrate), return it to the Magistrate for insertion in the budget of the estimated balance at the close of the current year, and the total sum necessary to be levied with reference to the provisions of Section 10 of the Act, with a note of the rate at which he proposes to levy the cess.

Having thus completed the budget estimate, the Magistrate will forward it for the approval and sanction of the Commissioner, who, after passing it, will forward it to the Accountant-General not later than the 15th November of each year.

5. The monthly pay bills of the zamindari dák establishments will be drawn by the Postmaster disbursing the amounts, and be paid at the treasury on the countersignature of the Magistrate. The pay bills of the Magistrate's own office will be paid on his signature. The monthly contingent bills will be passed only on the countersignature of the Postmaster-General, and after such countersignature they must be presented to the Magistrate before being cashed at the treasury in order to enable the Magistrate's office to prepare the monthly accounts of zamindari dák expenditure. The treasury officer will not cash any such bill unless it is noted as having been "seen" by the Magistrate's office. Charges for boats in the rains, though provided in the budget, will not be incurred without the previous sanction of the Postmaster-General. The Magistrate shall be at liberty to draw against the special provision for dáks to his camp on tour without any reference to the Postmaster-General.

Pay and contingent bills.

6. All nominations for posts of dák munshis, overseers, and other subordinate officers of the superior grade will be made by Inspectors, subject to the Magistrate's approval, and all proposals for the fine, suspension, or dismissal of men of this class must also be submitted to the Magistrate. Appeals from the Magistrate's orders will lie to the Commissioner. The Magistrate will appoint his own office establishment. The appointment and dismissal of runners will lie with the Inspector, subject to an appeal to the Magistrate. Applications for leave will be submitted through the Inspector to the Magistrate.

Appointment and dismissal of officers.

7. As soon as an arrear of zamindari dák cess, with the penalty imposed by Section 9 of Bengal Act VIII of 1862, becomes due, the Magistrate of the district, or other officer to whom he may delegate such power, will make a notice of demand in Form No. 3, Section 2, Act VII (B.C.) of 1880, and forward the same to the Collector for the purpose of a certificate being filed against the defaulter.

Requisition for certificates.

8. The cost of all processes issued against the defaulter under Bengal Act VII of 1880, including all expenses incurred as boat-hire, ferry-tolls, and railway fare, &c., must be prepaid by the Zamindari Dák Fund.

Payment of process fees.

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9. For this purpose the Magistrate of each district will place in the hands of the Collector the sum of Rs. 100 as a permanent advance from the Zamindari Dák Fund. All sums disbursed by the Collector in payment for court-fee stamps for processes, or in cash payments for purposes mentioned in Rule 2, or for other specified purposes, will be recouped by him from that fund by bills.

Permanent advance.

10. All sums realized from defaulters on account of process, &c., &c., shall be credited in cash to the Zamindari Dák Fund as costs realized.

Process fees how to be credited.

11. When a certificate for the realization of the zamindari dák cess is transmitted for execution to another district under Section 19 of Bengal Act VII of 1880, all costs on account of process fee, &c., will be incurred from the permanent advance in the hands of the Collector of the latter district made under Rule 3, and when realized, such costs shall be credited to the Zamindari Dák Fund of the same district. The arrears realized shall be sent to the requiring district by means of a remittance transfer receipt.

Cost of execution of certificates.

12. At the end of each month the amount of zamindari dák cess paid in voluntarily and the arrears and fees realized under certificates during the month shall be shown in a book kept up in the Magistrate's office for the purpose in Form A hereto subjoined, and it shall be balanced with the treasury receipts for the month, after which the Magistrate of the district shall certify at foot to the effect that the amount has been found to be correct:—

Register of payment.

FORM A.

Registers of payment made into treasury at
on account of the *zamindari dák cess,*
district.

Number of chalan.	Date of receipt.	Estate for which zamindari dák cess has been paid or realized.	Period for which the amount has been realized.	Amount realized.	Daily total carried to cash-book.	REMARKS.

Jurisdiction.

13. Under the Act the revenue and criminal jurisdictions of a district are treated as identical.

No. 15.

IN continuation of Circular Order No. 10 of September 1890, the following addition is made to the Wards' Manual, 1888:—

At the end of Rule 6, Section IX, page 72, *add* the following clause:—"All settlements, of whatever class, should be entered in Register No. 26."

No. 16.

IT was some time since brought to the Board's notice that under the existing practice no sufficient check is exercised over the payment of malikana to recusant proprietors, as no proper registers are kept for showing these payments. For want of such registers a Collector is exposed to the danger of making payments on the same account twice over, and in order to obviate this it was proposed to the Board that a register should be introduced. The Board circulated the form of register for report by the local officers, and subsequently decided to accept a modified form submitted by the Commissioner of Dacca.

It was found, however, that the register, which had been framed for malikana of a temporary nature, that is, payable to recusant proprietors of estates under temporary settlement, was not suited for permanent malikana, and it also occurred to the Board that for malikana of this kind the system of permanent payable orders, which is already applied to payment of sayer compensation, might be adopted. The Accountant-General was consulted, but, after correspondence, he ultimately replied that, in consultation with the Comptroller-General, it had been decided that it would not be advisable for him to undertake the issue of permanent payable orders, the number of payees being very large in some districts. He suggested, however, as a more satisfactory course that the permanent payable orders should be issued by the Collectors, as is the procedure in the North-Western Provinces. The Board consulted the Commissioners of Patna and Bhagalpur, in whose Divisions most of the permanent malikana payments occur, on this proposal, and they have reported in favour of the introduction of the system. The Board also are of opinion

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that the use of permanent payable orders will be an improvement on the present method of payment, without necessitating an increase of establishment in any district, and they now issue the following rules on the whole subject of payment of malikana:—

1. Malikana is of two kinds—

I.—Malikana, or proprietary allowance, granted for estates of which the settlement is not made with the proprietors. This is *fixed* for the term of the settlement (*a*) when tender of settlement is made to the proprietor, and his offer is not accepted, in which case the malikana is calculated on the amount of his offer; and (*b*) when tender of settlement is made to the proprietor but the settlement is refused absolutely without any offer being made, in which case the net collections of the year immediately preceding form the basis of the calculation of the malikana. In both these cases also the amount of malikana is not dependent on collections. Malikana is *fluctuating* (*c*) when settlement is not offered to the proprietor, the malikana being then calculated on the net collections of each year. (*Vide* Section 5 of Regulation VII of 1822.)

II.—Malikana allowed to zamindars in virtue of their right as proprietors, on the settlement of resumed lakhiraj tenures with the holders to the exclusion of the proprietors. The Bihar malikana falls under this class, and is a compensation *permanently* granted to proprietors, (*a*) on account of the settlement of their estates with others on their refusal, and (*b*) for lands given out of their estates rent-free to others by the State. It is of a pensionary nature, and does not depend on collections.

Malikana (*a*) and (*b*) of the first class is liable to change with every new settlement of the estate; (*c*) is liable to change from year to year; while malikana of the second class is permanent.

2. For the payments of fluctuating malikana, a record will be maintained in the following register:—

Name of estate—
Tauzi No.

Serial No.
Date of settlement—
Term of settlement—
Revenue at which settled—

Annual amount of malikana—
Commissioner's order sanctioning—

1	2	3	4	5														6
				Malikana paid to each Proprietor.														
Names of Proprietors.	Share of each proprietor.	Date and order of mutations.	Malikana payable to each proprietor.	189 -189 .			189 -189 .			189 -189 .			189 -189 .			189 -189 .			Remarks.
				Amount.	Date.	Voucher.	Amount.	Date.	Voucher.	Amount.	Date.	Voucher.	Amount.	Date.	Voucher.	Amount.	Date.	Voucher.	

Column 5 has been ruled so as to show annas, gandas, &c. Column 5 contains space for payments for five years. The register will therefore have to be rewritten at that interval. When mutation occurs, the name affected by the order will be scored through *with red ink*, and the new name, with the share and the malikana payable, entered below the last name; the name scored out being also repeated if that person retains a modified share.

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3. Permanent malikana and malikana fixed for a term of years will be paid on permanent payable orders issued by the Collectors.

4. A register of recipients of permanent malikana and malikana fixed for a term of years will be kept by each Collector in the following form :—

Register of recipients of permanent malikana and malikana fixed for a term of years.

Serial number.	Name and tauzi number of estate for lands of which the malikana was granted.	Name and residence of the person entitled to the malikana.	Amount payable annually.	MUTATIONS.				REMARKS.
				Date of order sanctioning mutation.	Name substituted and serial number of the separate entry in this register.	Amount of malikana transferred.	Malikana, if any, remaining payable to person in column 3, and new serial number under which he is entered in this register.	
1	2	3	4	5	6	7	8	9
				Part I				
				Part II				

This register is to be divided into two parts. Part I will show permanently fixed malikana, and Part II will exhibit malikana which has been fixed for the term of a temporary settlement. The register provides also for the recording of mutations, whether due to sale, gift, or inheritance. On a mutation occurring, the necessary particulars will be filled in in the mutation columns against the original item affected, and whether the whole or only a portion of such item is transferred, the original entry should be scored through (*i.e.*, columns 1 to 4) by a line *in red ink* drawn through the page, and new entries will be made of the transferred amount, and also of the balance, if any, of the original amount at the end of the register in continuation of the last serial number in the register. By thus recording changes a continuous and clear record of all items payable in a district will be maintained in the register. When malikana is payable to joint sharers, all their

names will be entered in the register under a single number, and mutations of any of the names will not be accompanied by the entry of the new sharer's name under a separate number at the end of the register. The addition of such new and separate numbers is to be made only when the transfer is of a share to be held separately in future.

5. The register will in the first instance be prepared under the personal supervision of a Deputy Collector, who will initial every item in token of his having satisfied himself that the malikana is payable. Every subsequent entry of a mutation and of a new item in continuation of the register will similarly be initialled by a Deputy Collector.

6. For each item in this register a roll in the following form will be drawn up under the signature and seal of the Collector and made over to the recipient, who will present it half-yearly for payment at the District Treasury on or about the 1st April and the 1st October respectively :—

Roll of recipient of permanent Malikana.

Serial number in the general register of recipients of permanent malikana.	Name of recipient.	Father's name.	Residence. — Thana and village.	Amount of annual malikana.	Half-yearly instalment.	REMARKS.
1	2	3	4	5	6	7

Memorandum of actual payments

Date of payment.	For what period.	Amount paid.			Signature of the Treasury Officer.	REMARKS.
		Rs.	A.	P.		

(To be printed on the back of the roll.)

7. Duplicate copies of the rolls (which will contain two additional columns between 4 and 5 for identification, showing the

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height of, and any marks borne by the recipient) will be prepared for record in the Treasury, and, when applications are made for payment, the Treasury Officer must satisfy himself of the validity of the claims by comparing both copies of the rolls in every case, and will then order payment, noting the fact in both rolls, in the memo. form on their reverse. When no space is left in this form to note the payments, fresh duplicate rolls should be prepared and given to the recipients under the Collector's seal and signature, care being taken to have the old rolls returned by the recipients for cancellation.

8. Whenever any transfer of malikana by sale, gift, or inheritance occurs, the roll given to the old recipient must similarly be recalled and cancelled, a new roll being drawn up and given to the transferee. If the transfer is of a portion only of the malikana, the old recipient must still be required to give up his roll for cancellation. A new roll for payment of the balance of the malikana retained by him will then be supplied to him, and a roll will be also given to the transferee for the share acquired by him.

9. Any recipient of malikana who may be unable himself to appear at the Treasury to receive payment may appoint an agent, approved by the Collector, under a special or general power-of-attorney for the purpose, and such agent shall produce his principal's roll when applying for payment. In such case the Treasury Officer must satisfy himself from time to time that the malikana recipient is still living.

10. Both these new registers should be kept under the supervision of the sarishtadar for daily reference. The present Register 66 is abolished, and the following form is substituted for Register 65, given at page 155 of the Board's Rules :—

Register 65.—*Of the names of maliks receiving malikana.*

1. Serial number.
2. Pargana.
3. Name of estate.
4. Tauzi number.
5. Date on which settlement was sanctioned.
6. Name of maliks entitled to malikana.
7. Extent of interest of each malik.
8. Amount annually payable, and when payment is not joint, the share of each.
9. Date of every order sanctioning mutations in columns 6 to 8.
10. Number of entry of malik in register of fluctuating or fixed malikana.
11. Date of issue of certificate or permanent pay order.
12. Remarks.

THE HON'BLE D. R. LYALL, C.S.I.

No. 17.

THE Board have reason to believe that the scope of sub-clause (*d*) of Article 137, Chapter 8 of the Civil Account Code, has been misunderstood, and that officers of the Opium Department have construed it as justifying them in taking advances from their treasuries in anticipation of their travelling allowance bills being passed. This sub-clause must be read with the note to the Article quoted, and such advances can only be drawn to meet charges which are paid from the officer's contingent allowance and not to meet charges for the travelling of a gazetted officer.

No. 18.

THE accompanying form of schedule of palm trees to be tapped has been prescribed by the Board for the use of applicants for tari licenses. It is included in the standard list of the Board's forms and numbered 145, and should be inserted *after* Form No. 144 in Appendix A of the Excise Manual. District Officers will obtain a supply of the form from the Stationery Office for issue, free of cost, to applicants.

2. In line 3, Clause 5, Section XVIII, page 151 of the Excise Manual, 1891, *after* the word "pachwai" *insert* the following:—

"In the case of tari the license will be accompanied by a printed schedule of palm trees to be tapped in Form No. 145, Appendix A."

3. *Add* the following foot-note to page 268 of the Manual:—

"In the case of tari in districts where the license fee is determined by the number of trees to be tapped, condition VII should be as follows, the existing conditions VII to XII being renumbered:—

"VII. That he do not tap or sell the juice of any tree not entered in the schedule of trees submitted with his application for a license, a copy of which is attached to this license."

EXCISE FORM No. 145.

Schedule of Tari Trees to be filed by Licensee.

No. of consc.	NAME OF LICENSEE.	PARTICULARS OF TREES TO BE TAPPED.					VERIFICATION.			REMARKS.
		Village.	Name of ryot in whose holding the field is situated.	Details for identifying the field.	Number of trees to be tapped in each field.		Date.	Name and designation of verifying officer.	Result of verification.	
					Date.	Palmyra.				

Dated _____ 189

No. 19. REV. CIR.

AUG. 1893.

FOR Rules 1 to 5 printed on pages 95 and 96, 32 to 36 on pages 101 and 102, and 39 and 40 on page 102 of Section IV, Part I of the Stamp Manual, 1889, substitute the following rules published with notification No. 3404S.R., dated the 17th July 1893, at pages 643 and 644, Part I of the *Calcutta Gazette* of the 19th idem, and erratum No. 4045S.R., dated the 21st August 1893, at page 711, Part I of the *Calcutta Gazette* of the 23rd idem:—

1. There shall be three central depôts for stamps of all descriptions in charge of the Superintendent of Stamps at Calcutta, Madras, and Bombay respectively. These central depôts shall maintain a stock of stamps sufficient for two years' consumption. The Superintendents of Stamps in Madras and Bombay shall, for this purpose, forward, not later than the last week in September in each year, indents for the supply of the various descriptions of stamps required in the following year for the territories dependent on them for the supply of stamps to the Superintendent of Stamps, Calcutta. The Superintendent of Stamps, Calcutta, shall prepare a general consolidated indent for stamps of all descriptions, showing separately the demand for the following year for each of the three presidencies, including in it the indents of the Superintendents of Stamps, Madras and Bombay; and shall forward this general indent to the Government of India, in the Finance Department, for transmission to the Secretary of State so as to reach him not later than the 1st November in each year. The Superintendent should forward a copy of the section of the general indent relating to postage stamps to the Director-General of the Post Office, and of the section relating to telegraph stamps to the Director-General of Telegraphs.

2. Stamps for the Bengal Presidency, including the North-Western Provinces and Oudh, the Punjab, Central India, Rajputana, Assam, and Burma, and local depôts subordinate to Calcutta, and stamps for copies for use in the Central Provinces, shall be supplied from the central depôt, Calcutta, on the indent of officers in charge of local depôts.

3. Stamps for the Madras Presidency, including Coorg and local depôts subordinate to Madras, shall be supplied from the

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central depôt at Madras on the indent of the officers in charge of the local depôts.

4. Stamps for the Bombay Presidency, including Sind, Berar, the Central Provinces (save as provided in Rule 2), and local depôts subordinate to Bombay, shall be supplied from the central depôt, Bombay, on the indent of officers in charge of local depôts.

5. The Superintendent of Stamps, Calcutta, Madras, and Bombay, on receiving an indent from a local depôt, shall have the indent examined to ascertain that the indent is such as to insure the local depôt having a proper supply, and may comply with the indent in full or in part, as he thinks fit. If he thinks that the indent should be increased, he should request the officer, who submitted the indent, to submit a supplementary indent. The Presidency Post Offices of Calcutta, Madras, and Bombay may indent for supplies on the central depôts.

32. On the last open day of September and March each year, the officer in charge of each local depôt will count, or have counted in his presence, the stamps in the depôt, both those under double lock and those under single lock, and will require the officers in charge of the branch depôts, subordinate to him, similarly to count the stamps in the branch depôt. He will attach to the monthly statements for September and March rendered to the Superintendent of Stamps, Calcutta, Madras, or Bombay, or, in the provinces noted in the margin,* to the local Superintendent or Commissioner of Stamps, or other officer named by the Local Government, a certificate in the following form:—

* Bengal, Bombay, the North-Western Provinces and Oudh, Punjab, the Central Provinces, and Berar. [In the case of revenue adhesive stamps supplied to Berar from the central depôt at Madras, the monthly statements will continue to be submitted to the Superintendent of Stamps, Madras.]

"I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in store in this local depôt on the $\frac{\text{September}}{\text{March}}$ 18 , and found the value of each description to be as stated in the margin.† Also that I have received certificates from the officers in charge of the subordinate branch depôts that they have similarly counted the stamps in the branch depôts on the last day of the month of $\frac{\text{September}}{\text{March}}$ of

	Rs.
† General	
Court-fees	
Telegraph	
Postage	

	Rs.
General	
Court-fees	
Telegraph	
Postage	

which the accounts are incorporated in the Head Treasury accounts, and that these certificates show the value of each description of stamps to be as stated in the margin.*

"The total values of stamps in this depôt and the branch depôts, as found by the above certified examination, are therefore—

	Rs.
General	
Court-fees (including stamps for copies)	
Telegraph	
Postage	

which amounts agree with the balances shown in the monthly statement for $\frac{\text{September}}{\text{March}}$ to which this certificate is attached."

If there is any difference, add "with the exception of the following differences:—

_____ the

explanation of which is as follows":—

_____

33. Monthly statements showing the receipts and issues of each local depôt, including the transactions of the subordinate branch depôts, shall be prepared by the officer in charge of the local depôt and forwarded in the first week of the succeeding month to the Superintendent of Stamps, Calcutta, Madras, or Bombay, or the local Superintendent or Commissioner of Stamps, or other officer specified in Rule 32, separate statements being prepared for general stamps, court-fee stamps, telegraph stamps, and postage stamps.

These statements shall show for each denomination of stamp the values of the balance in hand at the beginning of each month, of the quantities received from the Superintendent of Stamps or other officer during the month, of the quantity sold during the month, and of the balance in hand at the end of month. The statements may be forwarded direct to the Superintendent of Stamps, Calcutta, Madras, or Bombay, or the local Superintendent or Commissioner of Stamps, or through any officer named by the Local Government.

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34. The statements shall be checked by the Superintendent of Stamps, Calcutta, Madras, or Bombay, or by the local Superintendent or Commissioner of Stamps, or other officer specified in Rule 32, by comparison with previous statements and the accounts of the central depôts and shall be used by him to check indents and to watch the balances in the local depôts. If the monthly statements of transactions show that the balance of any kind of stamp in any local depôt is falling too low, the attention of the officer in charge should be called to the fact. To enable him to check the returns, each local Superintendent or Commissioner of Stamps, or other officer specified in Rule 32, will be supplied by the Superintendent of Stamps, Calcutta or Bombay, with monthly statements showing the stamps issued to and returned by the local depôts subordinate to each.

34. Treasury Officers and other officers in charge of local depôts shall forward to the local Accountant-General or Comptroller such returns of the receipts and sales of stamps as the Comptroller-General may direct, in the form of Plus and Minus Memoranda or otherwise.

36. Each Superintendent or Commissioner of Stamps, or other officer specified in Rule 32, shall send to the Accountant-General or Comptroller such accounts of the transactions of the central and local depôts as the Comptroller-General may prescribe.

39. The Local Governments in Bengal, Madras, and Bombay shall arrange for a periodical verification by counting of the stock of stamps in the respective central depots. The verification shall be carried out in the manner and form prescribed by the Comptroller-General, to whom the result will be reported.

40. The Superintendent of Stamps, Calcutta, Madras, and Bombay, shall forward every month to the Director-General of the Post Office a statement showing the balances and receipts in the central depôt and the issues to each local depôt of postage stamps during the month. Each Superintendent or Commissioner of Stamps, or other officer specified in Rule 32, shall also send monthly to the Comptroller of the Post Office a statement of the sales during the past month of the several denominations of postage stamps in the local and branch depôts subordinate to him. Each Accountant-General or Comptroller will, with his monthly account

current with the Examiner of Telegraph Accounts, forward a statement showing the total realizations at each treasury from the sales of telegraph stamps during the month.

No 20.

WITH reference to the notification No. 3282S.R., dated 28th July 1893, published at page 428, Part I of the *Gazette of India* dated the 29th idem, *add* the following to Clause (*b*) of Rule 10 of the rules published in Finance and Commerce Department notification No. 2170, dated the 22nd May 1891, and printed at pages 81 *seq.* of the Stamp Manual:—

and the Treasury Officer, Bassein.

SEPTEMBER 1893.

The Hon'ble C. C. Stevens.

No. 1.

In continuation of Circular Order No. 1 of November 1889, the following is to be added at the end of the clause inserted in Rule 4, Section VIII (*d*), page 64, Wards' Manual, 1888:—

"and to Government in the case of gazetted officers, in order that the necessary notification may be published in the Gazette."

No. 2.

In modification of the Board's Circular Order No. 6 of November 1889, the following is to be substituted for the first sentence of Rule 2, Section IX, Chapter I, page 13 of the Board's Rules, 1888, ending with the words "in the interior of his subdivision":—

Subdivisional treasuries.

"2. In subdivisions to which Sub-Deputy Collectors are attached in addition to the Subdivisional Officer, the Collector of the district may, with the sanction of the Commissioner, place a Sub-Deputy Collector in charge of the sub-treasury at any time when pressure of work renders this course desirable. In such cases, however, the Subdivisional Officer must still be considered responsible for the proper transaction of the treasury work, and he must satisfy himself, by an inspection at least once in three months, that the work is being done according to rule. In the absence of the Subdivisional Officer in the interior of his subdivision, a similar course should be followed."

The Hon'ble D. R. Lyall, c.s.i.

No. 3.

In order that the Board may be able to exercise a check over the awards made, officers employed in acquiring lands for

important railway projects should furnish a note in their monthly returns of progress, showing the average price which is being paid per acre.

THE HON'BLE C. C. STEVENS.

No. 4.

THE following addition should be made in Clause 2, Section IV, page 67 of the Cess Manual, 1888, after "Darjeeling":—

"Jalpaiguri (Western Duars) ... 15th February and 31st October,"

and in Clause 3 in the same page, after "Darjeeling" insert

"Jalpaiguri (Western Duars) ... 15th February and 31st October."

No. 5.

IN order to relieve the Director of Land Records of some part of his present work, so that more time may be at his disposal for the larger settlement operations of which he has charge in Orissa, Chittagong, Bihar, and elsewhere, the following general instructions as to the supervision of smaller settlements under the Tenancy Act which have been approved by Government are to be added at the end of Rule 2, Chapter XIII, of the Settlement Manual, 1888:—

"Generally, cases which from peculiar local conditions involve the decision of questions of some importance, whether to the Government, the landlords, or the tenants, or which are important to Government from a financial point of view, will be supervised by the Director. The mere fact of a large amount of revenue being involved, however, if no complicated questions are likely to arise in the settlement, should not be a reason for making over charge of the settlement to him. All other cases, especially the great majority of those instituted under Section 103 of the Act, will be under the Commissioner's exclusive supervision.

All preliminary correspondence regarding petty surveys and settlements under the Tenancy Act will, however, continue to be submitted to the Board as heretofore through Director. The Commissioner is required by rule to submit to the Board for disposal the more important applications under Section 103. He should also report in Form No. 15A (Appendix C) all other cases in which applications are granted by him, in order that the Board may be informed as to the arrangements proposed for carrying out the work, and may be in a position to judge whether the intervention of the Director is necessary. The Board reserve the right of desiring the Director to inspect the work of any settlement which may not be directly under him; and the Commissioners also are at liberty to consult him in cases which are under their control."

2. The following corrections are also to be made in the Settlement Manual, 1888:—

Chapter IV, *Rule* 10*A*, *Board's Instructions* (3), *page* 14.—For the words "to the Director of Land Records through the Collector or Commissioner" read "to the Collector or Commissioner for transmission in cases under the Director's control to the Director of Land Records."

Chapter X, *Rule* 5, *page* 30.—Substitute the words "those settlements of revenue or rents which may be made over to him by the Board of Revenue" for the words beginning with "all settlements" and ending with "discretion of the Board."

Chapter XIII, *Rule* 4, *page* 33.—Insert the words "to the Board, or in settlements under the control of the Director" after the word "Commissioner," and strike out the words "so that * * * whole."

Insert the following between Rules 9 and 9*a*, Chapter XIII, page 35:—

"The Commissioner is to submit to the Board quarterly returns of progress in surveys and settlements under the Tenancy Act which are under his supervision and in the recovery of costs under Section 114 of the Act in Form Nos. 15B and 15C (Appendix C). Similar statements are to be submitted by the

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Collector to the Commissioner. It is optional with the latter to make the statements to be submitted by the Collector monthly instead of quarterly, and this will ordinarily be found advisable, while the main work of the settlement is being done and during the cold-weather months."

Chapter XIII, Rule 9a, page 35.– Substitute the following for Rule *9a*:—"Abstracts of the diaries of Settlement and Assistant Settlement Officers should be forwarded, with the monthly progress reports, to the Director of Land Records in regard to settlements under his control. The Commissioner may prescribe the submission of diaries, should this appear to him necessary, but no officer should be expected to devote much time to diaries and elaborate explanations during the busy season."

Chapter XIII, Rule 9b, page 35.—Add the words "placed under the supervision of the Director of Land Records" after "operations" in line 1, and substitute the word "him" for "the Director of Land Records" in line 2.

FORM 15A.

(SEE CHAPTER XIII, RULE 2.)

Applications by proprietors for survey and record of rights under Section 103 *of the Tenancy Act granted by the Commissioner during the quarter ending the*

District.	Name of estate or tenure.	Number of villages.	Estimated area in acres.	Number of tenants.	Total rental.	Grounds of application.	Steps taken or proposed for carrying out the work.
1	2	3	4	5	6	7	8

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FORM

CHAPTER

Statement showing progress made in proceedings under Chapter

Division.	District.	Name of estate.	Estimated area in acres.	Total number of villages.	Area surveyed in acres—			Number of villages in which records have been prepared for attestation—		Number of villages of which attestation has been completed—		Number of villages in which the draft record of rights has been published under section 105 (1) of the Tenancy Act—		Number of villages in which record of rights has been finally published—		Total number of raiyats in villages in column 5.
					Up to the end of the preceding quarter.	During the quarter under report.	Total area surveyed.	Up to the end of the preceding quarter.	During the quarter under report.	Up to the end of the preceding quarter.	During the quarter under report.	Up to the end of the preceding quarter.	During the quarter under report.	Up to the end of the preceding quarter.	During the quarter under report.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

15B.

XIII, RULE 9.

X of the Tenancy Act during the quarter ending the

NUMBER OF TENANTS WHOSE RENT HAS BEEN RECORDED AND STATUS DETERMINED IN KHATIAN FINALLY PUBLISHED UNDER SECTION 105 (2) OF THE TENANCY ACT—			COST—						OBJECTIONS UNDER SECTION 105—				DISPUTES UNDER SECTION 106—				APPEALS TO SPECIAL JUDGE—					
			Up to end of preceding quarter.		During the quarter under report.		Total.		Instituted.		Disposed of.		Instituted.		Disposed of.		Instituted.	Disposed of.				
Up to the end of the preceding quarter.	During the quarter under report.	Total.	Survey.	Settlement.	Survey.	Settlement.	Survey.	Settlement.	Up to the end of the preceding quarter.	During the quarter under report.	Up to the end of the preceding quarter.	During the quarter under report.	Up to the end of the preceding quarter.	During the quarter under report.	Up to the end of the preceding quarter.	During the quarter under report.		Settlement Officer's decision upheld.	Settlement Officer's decision modified.	Settlement Officer's decision reversed.	Pending.	REMARKS.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40

FORM No. 15C.

(CHAPTER XIII, RULE 9.)

Statement showing progress made in recovering cost of Survey and Settlement under Section 114 of the Tenancy Act during the quarter ending the

DIVISION.	District.	Name of estate.	Total amount due from each class interested.	REALIZATIONS FROM EACH CLASS INTERESTED.				Steps taken for the realization of the balance.	REMARKS.
				Up to end of preceding quarter.	During period under report.	Total (columns 5 and 6).	Balance (column 4 minus column 7).		
1	2	3	4	5	6	7	8	9	10
			Proprietors ... ... Tenure-holders ... ... Raiyats						

No. 6.

WITH reference to certain sale notices under Act XI of 1859, which have recently been published in the *Calcutta Gazette*, the attention of District Officers is drawn to Rule 3, Section III, Chapter X, page 187 of the Board's Rules, 1888, and they are requested to take care that in future no shares of estates paying land revenue less than Rs. 500 are included in such notices so published.

THE HON'BLE D. R. LYALL, C.S.I.

No. 7.

SUBSTITUTE the words "Superintendent of Stamps" for the words "Superintendent of Stationery" in the marginal note to Rule 8 of the Rules issued with the Board's Circular No. 13 of April 1893.

No. 8.

A QUESTION having recently been raised regarding the power of local officers to punish a Distillery Superintendent who is not a gazetted officer, it has been ruled by Government that the punishment of all gazetted excise officers, and the heavier punishments of those who are not gazetted, will rest with the Excise Commissioner and the Board as at present. District Officers will, however, exercise, in the case of non-gazetted officers, the power of fine and suspension, provided that the fine shall not not exceed one month's pay, and the period of suspension shall be limited to six months. The orders of the District Officers will be subject to revision by the Commissioner of Excise and the Board. The Subdivisional Officers will also be allowed to exercise the same powers, subject to confirmation in each case by the Collector.

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THE HON'BLE C. C. STEVENS.

No. 9.

THE following opinion of the Advocate-General on the question of the cancelment of farming leases on default in the payment of Government revenue is circulated for the information of Revenue Officers :—

"The question upon which my opinion is sought is, as I understand it, whether an ijaradar under Government can be ejected and his farming lease determined on his making default in the payment of the sum which he is engaged thereunder to pay to Government, if in his kabuliyat there is a condition to that effect.

Under Section 66 of the Bengal Tenancy Act, a tenant not being a permanent tenure-holder may, under a decree of Court, be ejected at the end of the year when an arrear of rent remains due from him, if the amount of such arrear and the costs of suit be not paid into Court within 15 days of the date of such decree.

By Section 178 (*c*) nothing in any contract between a landlord and a tenant, whether made before or after the passing of the Act, entitles a landlord to eject a tenant otherwise than in accordance with its provisions.

In this position of affairs it is necessary in the first place to consider whether, and in what cases, Government ijaradars are tenants within the meaning of the Bengal Tenancy Act, for if they be so, it is clear that they cannot be ejected, or their leases determined otherwise than in accordance with the provisions of the Act (*see* Sections 66 and 89).

Under Section 3 (3) a tenant means a person who holds land under another person, and is, or but for a special contract would be, liable to pay rent for that land to that person.

Rent means whatever is lawfully payable or deliverable in money or kind by a tenant to his landlord on account of the use or occupation of the land held by the tenant [*see* Section 3 (5)].

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In my opinion, regard being had to these definitions, an ijaradar under Government who takes a farming settlement of an estate or part of an estate upon the refusal of the proprietor thereof to engage for the payment of revenue is not a tenant, and the money which he engages to pay the Government during the continuance of the farming settlement is revenue properly so called and not rent. On the other hand, an ijaradar of a Government khas mahal is, in my opinion, a tenant (the Government being in such case the landlord), and the money which he engages to pay is rent properly so called and not revenue. As I read the Bengal Tenancy Act, in the former case the ijaradars are not tenure-holders, and in the latter they are.

It follows therefore, in my opinion, that ijaradars of Government khas mahals cannot be ejected or their tenure determined, save under the provisions of the Act, while ijaradars who take farming leases under Government on the refusal of the proprietor to engage for the payment of revenue, are neither tenants nor tenure-holders within the meaning of the Bengal Tenancy Act, and may be ejected and liable to have their leases determined on the happening of any event, which by the conditions of such ijara limits the term thereby created."

The distinction between farmers of Government estates and those of estates of recusant proprietors is important, and the attention of the Revenue Officers is specially drawn to it. The effect of the Advocate-General's opinion is that to terminate the lease in the case of the former for breach of condition a suit is necessary, the Collector being no longer able to do so of his own authority.

(2) To Rule 4, Chapter X, page 30 of the Settlement Manual, 1888, add:—

"The farmer of an estate, which is the property of Government, is a tenure-holder under the Bengal Tenancy Act, the payment which he makes being rent, as defined in Section 3 (5) and not revenue. His leases cannot therefore be cancelled. It can only be determined by his ejectment decreed in a regular suit, and a condition in his lease permitting cancelment without a suit could not be enforced [Sections 66, 89, and 178 (*c*)]. The farmer of an estate belonging to a recusant proprietor, on the other hand, takes

the place of the proprietor in entering into an engagement with the Government, and thus pays land revenue instead of rent. He is not therefore a tenure-holder, and his lease may be put an end to by cancelment on default, if it contains a stipulation to that effect. This distinction between the two classes of farmers should be borne in mind."

(3) For the heading and Rule I of Chapter XII, page 32 of the Settlement Manual, substitute the following and alter the numbers of the following rules to 3 and 4 :—

"CHAPTER XII.—FARMING LEASES, THEIR CANCELMENT AND ATTACHMENT OF FARMS.

"1. Farmers of estates which are the property of Government are tenure-holders, and their leases cannot be cancelled. The kabuliyat and, subject to the proviso contained in Rule 4, Chapter VIII, the security bond taken from them should be in the Forms Nos. 6 and 7, Appendix C.

"2. Farming settlements can be cancelled only in the case of estates belonging to recusant proprietors. There is no law which sanctions the cancelment of a farm during the year. The practice, however, has long been to cancel a lease at once on the occurrence of a balance, when this course is judged expedient, instead of waiting till the end of the year. It is desirable that this practice should be continued. The difficulty presented by the law is met by a clause in the farmer's kabuliyat providing for the voidance of the lease on the occurrence of a default. A kabuliyat and, subject to the proviso contained in Rule 4, Chapter VIII, a security bond containing this and other requisite stipulations, in the Forms Nos. 6 and 7, Appendix C, should be invariably executed when a lease is granted."

No. 10.

ENTER the following as a foot-note to "Register 23," Section IV, Chapter VIII, page 147 of the Board's Rules, 1888 :—

For the districts of the Orissa Division the heading of Register No. 23 shall be—

"Estates, tenures, and under-tenures sold under Act X of 1859 and Act VIII (B.C.) of 1865."

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No. 11.

As diversity of practice appears to prevail in different districts regarding the levy of fees for serving notices under Sections 6, 7, and 10 of Act XI of 1859, the following is inserted as Rule 7A, Section V, Chapter X, page 191 of the Board's Rules, 1888:—

7A. (1) Under Section 6, lists of estates for sale must be posted up in the office of the Collector and in the Court of the Judge of the district, and no fee is to be charged for including an estate therein.

(2) The notification under Section 7 must be affixed in at least four places—the Collector's office, the Munsif's Court, the thana, and the estate. If the first three are in the same place, a fee of annas 12 shall be charged for them; and if they are in different places, a separate fee of annas 12 shall be charged for each place, and an extra fee of annas 12 for the service on the estate.

(3) A similar procedure should be adopted for the publication of a copy of the application under Section 10; only that six copies of the application must be posted up, viz., in the Courts of the Collector, the Judge, the Magistrate, the Munsif, the thana, and the estate.

(4) The notice withdrawing attachment made under Section 7 should be served in all places in which the attachment notice under the same section is served, and the fees to be levied should be the same as in the case of the latter notice.

THE HON'BLE D. R. LYALL, C.S.I.

No. 12.

FOR Part I, under Section III, Judicial or Court-fee stamps, at pages 90 to 92 of the Stamp Manual, 1889, *substitute* the following:—

PART I.

Rules issued by Government under Sections 26, 27, *and* 34 *of the Court Fees Act.*

Rules 1 *to* 47.—*Government of Bengal Notification No.* 3684*S.R.*, *dated* 1*st August* 1893, *and erratum No.* 438*S.R.*, *dated* 12*th September* 1893.

Rule 48.—*Government of India Notification No.* 1522, *dated* 20*th March* 1885. REV. CIR. SEPT. 1893.

"Court-fee" stamps defined.

1. Adhesive and impressed stamps bearing the words "Court-fee" are called Court-fee stamps, and the fees chargeable under Act VII of 1870 are to be collected only by means of such stamps, subject to the exceptions mentioned in Section 3 of the Act.

Fraction of an anna to be omitted in calculating fee.

2. If in any case the amount of the fee chargeable involves a fraction of an anna, such fraction shall be remitted.

Number and kind of stamps to be used—when fees amount to less than Rs. 10.

3. When, in the case of fees amounting to less than Rs. 10, the amount can be denoted by a single adhesive stamp, such fee shall be denoted by a single adhesive stamp of the required value. But if the amount cannot be denoted by a single adhesive stamp, or if a single adhesive stamp of the required value is not available, the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower values which may be required to make up the exact amount of the fee.

When fees amount to or exceed Rs. 10.

4. When, in the case of fees amounting to or exceeding Rs. 10, the amount can be denoted by a single impressed stamp, the fee shall be denoted by a single impressed stamp of the required value. But if the amount cannot be denoted by a single impressed stamp, or if a single impressed stamp of the required value is not available, an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional impressed stamps of the next lower values available which may be required to make up the exact amount of the fee, in combination with adhesive stamps to make up fractions of less than Rs. 10.

Certificate to be given when a single stamp is not available.

5. When a single stamp of the required value under the last two rules is not available in stock, a certificate to that effect in the form below shall be given by the Collector of the district or officer in charge of the sadar or subdivisional treasury: provided

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that when the fee chargeable does not exceed Rs. 50, such certificate may also be given by a licensed vendor of Court-fee stamps. The certificate referred to must be affixed to the document and filed with it :—

FORM OF CERTIFICATE.

"Certified that a single stamp of the value of Rs. required for this document is not available, and that the smallest number of stamps which I can furnish so as to make up the required amount is as follows":—

Mode of stamping and engrossing instruments for which a single stamp is not available.

6. Any adhesive stamps which may be used under Rule 4 shall be affixed to the impressed stamp of the highest value employed in denoting the fee, or to the first sheet of the document to be inscribed in such manner as not to conceal the value of the stamp thereon.

When a document is not properly stamped.

7. A document stamped otherwise than in accordance with the preceding rules is not properly stamped within the meaning of Section 28 of the Court Fees Act, 1870.

Subject-matter to be written in each impressed stamp used for a document and the writing attested by the executants.

8. When two or more impressed stamps are used to make up the amount of the fee chargeable under the Court Fees Act, a portion of the subject-matter shall be written on each impressed stamp so used, and the writing on each stamp shall be attested by the signature of the person or persons executing the document.

Directions for the use of plain paper with impressed stamps.

9. When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire document being written on the side of the paper which bears the stamps, so much plain paper may be joined thereto as may be necessary for the complete writing of the document, and the writing on the impressed stamps and on the plain paper shall be attested by the signature of the person or persons executing the document.

Particulars to be entered on adhesive stamps.

10. Every *ex-officio* or licensed vendor shall insert at the time of sale to the public the name of the purchaser, the date of sale, and the signature

of the vendor on the blank space left for this purpose on each adhesive Court-fee stamp.

NOTE.—In Calcutta and other places, where the sale of stamps of low value is so great as to render it difficult to carry out the above Rule 10 in its entirety, the Board have power to relax it to such extent and in such a manner as may appear necessary, provided that no such relaxation shall apply to stamps of the value over one rupee, and that in each case the extent and manner of the relaxation shall be distinctly stated in the order, and be published for general information.

Particulars to be entered on impressed stamps.

11. Every *ex-officio* or licensed vendor shall write at the time of sale on the back of every impressed Court-fee stamp which he sells, the date of sale, the name of the purchaser, and the value of the stamp in full in words, and shall affix his signature to the endorsement.

Rates of discount on Court-fees.

12. Licensed vendors at all places purchasing Court-fee stamps of the total value of Rs. 25 and upwards at one time, by payment of ready money, shall receive the same at a discount at the following rates:—For stamps of the value of one rupee or less, three pies in the rupee: for stamps of higher value, one and a half pies in the rupee.

N.B.—The above rule does not apply to stamp vendors in the islands of Hatya and Sundeep in Noakhali, who are granted special rates of discount.

No discount on stamps of more than Rs. 50.

13. No discount is allowed on purchase of any stamp of which the value is more than Rs. 50. Stamps above that value are procurable from the District and the Subdivisional Officers.

Special arrangement for vend of stamps.

14. When persons cannot be found willing to undertake the sale of judicial stamps in any locality in which the establishment of a vendor seems desirable, some person in the public service may be appointed stamp vendor on a small salary in addition to the usual rate of discount allowed to licensed vendors. This system should not, however, be introduced without the sanction of Government.

Who may be licensed stamp vendors.

15. It is the object of the Government to increase the number of stamp vendors as much as possible, so that stamps may be readily obtainable by the public. Licenses for the sale of stamps of every description should therefore be granted to any respectable person who wishes to sell them, either as a special business or as an addition to some other business which he carries on, as well as to Rural Registrars

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or their muharrirs, and to Postmasters with the consent of the Postmaster-General.

16. To meet the public demand, every licensed vendor should be required to keep a proper stock of stamps which he may be authorized to sell. If he fails to do so, his license should be cancelled.

Every licensed vendor to keep a proper supply of stamps.

17. In order to afford to the public greater facilities for obtaining one-anna revenue stamps and to encourage a wider observance of the law in respect to their use, District Officers should insist on every stamp vendor keeping a sufficient stock of these stamps for sale. The keeping up of such stock should be made one of the conditions of the vendor's license, and it will be the duty of the Deputy Collector in charge of the Stamp Department in each district to see that the condition is duly observed by all vendors

Supply to include one-anna revenue stamp.

18. No treasurer or other subordinate officer in charge of stamps is allowed to purchase stamps at a discount for sale on his own account to the public.

Ministerial officers not to be allowed any discount.

19. Extra precautions should be taken to preserve the adhesive stamps from damp, and to prevent their becoming firmly fixed together by the gum on the back. The stocks should be carefully examined, and dried when necessary, and the place where they are stored should be always kept properly dry. The sheets also, as far as possible, should be kept face to face and never back to back.

Special care to be taken with adhesive stamps.

20. As extra precautions seem to be necessary in the districts of the Presidency, Rajshahi, Dacca, Chittagong, Orissa, and Burdwan Divisions to preserve adhesive stamps from damp, the Treasury Officers of those districts are required to keep all adhesive stamps remaining in their hands in a small air-tight and locked tin box within the stamp almirah or chest.

Adhesive stamps to be kept in tin box within the almirah or chest in some districts.

21. Any deficiency that may be discovered in the store of stamps must be immediately reported both to the Superintendent of Stamps and to the Commissioner of the Division, who must report it to the Board.

Deficiency in store to be at once reported.

22. The Treasury Officer is to cause the store under double locks to be opened, and the required quantity of stamps to be counted and delivered to the treasurer, stamp daroga, or nazir in his presence. The number and value of stamps delivered to the treasurer, stamp daroga, or nazir is to be entered in the store-book, and a balance struck at the time of delivery. This balance is to be attested by the initials of the Treasury Officer, and of the treasurer, stamp daroga, or nazir, both of whom must invariably be present during the whole time that the store under double locks, or any part of it, remains open. The deliveries shown in the store-book must agree with the indent as approved.

Issue from double locks.

23. If the treasurer, stamp daroga, or nazir requires stamps at any intermediate time, the same process is to be observed as is prescribed in the preceding rule.

Issue from double locks at intermediate time.

24. District Officers should exercise a strict supervision over their treasuries in this department, and Commissioners should, in their inspectional visits, pay particular attention to the state of the stamp accounts.

Supervision by District Officers and Commissioners.

25. Every Treasury Officer shall be held personally liable for any loss that may occur to Government during his incumbency owing to his neglect to observe the rules.

Personal liability of Treasury Officer.

26. When any person is possessed of impressed Court-fee stamps for which he has no immediate use or which have been spoiled or rendered unfit or useless for the purpose intended, or when any person is possessed of two or more (or, in the case of denominations below Rs. 5, four or more) Court-fee adhesive labels which have never been detached from each other, and for which he has no immediate use, the Collector shall, on application, repay to him the value of such stamps or labels in money, deducting one anna in the rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction that they were purchased by him with a *bonâ fide* intention to use them, that he has paid the full price thereof, and that they were so

Refund of impressed Court-fee stamps and of Court-fee adhesive labels.

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purchased, or, in the case of impressed Court-fee stamps, so purchased, spoiled, or rendered useless, within the period of six months preceding the date on which they are so delivered. Provided that Commissioners of Divisions may, in special cases, allow refunds when application is made within one year from the date of purchase of the stamps or labels, or, also in the case of impressed Court-fee stamps, within one year from the date on which the stamps were spoiled or rendered useless.

Refund of value of stamps to vendors less one anna in the rupee.

27. In the following cases the full value of the stamps returned into store, less one anna in the rupee, shall be paid to the stamp vendors :—

(*a*) When the vendor resigns his license.

(*b*) When the license is revoked for any fault of the licensee.

(*c*) When the stamps are returned on the death of the vendor.

(*d*) When the stamps are returned on the application of the vendor for leave to restore any stamps.

Refund of value of stamps to vendors less discount.

In the following cases the full value of the stamps returned into store, less only the discount allowed on their sale, shall be paid to licensed vendors :—

(*a*) When stamps are returned on expiry of the license.

(*b*) When they are recalled by Government.

(*c*) When the license is revoked for any cause other than the fault of the licensee.

Stamps may be exchanged.

Provided that a licensed vendor may exchange unsold stamps, which are fit for use, for other stamps of the same kind.

Provided also that no adhesive stamp shall be received back into store, unless in cases where the value of each label is not less than Rs. 5, there are at least two such labels which have never been detached from each other ; and in cases where the value of each label is less than Rs. 5, unless there are at least four such labels which have never been detached from each other.

Refund of adhesive labels attached to impressed sheets of Court-fee stamps

28. When adhesive labels are attached to impressed sheets of Court-fee stamps in accordance with the directions contained in notification by the Government of India, No. 361, dated the

18th April 1883, such labels should be regarded as impressed stamps for the purposes of refund under these rules.

29. When a plaint disclosing a reasonable case on the merits is presented to any civil or revenue Court, in such a form that the presiding Judge or officer without summoning the defendant rejects it, not for any substantial defect, but on account of an entirely technical error in form only, and so as to leave the plaintiff free to prosecute precisely the same case in another form against the same defendant or defendants, the value of the stamp on the plaint shall be refunded on presentation of an application to the Collector of the district in which the Court is situated, together with a certificate from the Judge or officer who rejected the plaint, that it was rejected under the circumstances above described, and that the value of the stamp should, in his opinion, be refunded.

Refund of the value of the stamp on the plaint presented to any civil or revenue Court.

30. The presiding officer of any Court, where adhesive Court-fee stamps are used, shall, in the exercise of his discretion, be competent to issue a certificate for the renewal, free of charge, of the stamp or stamps on any document, in any case in which the rewriting of such document has, through inadvertence or accident, been in his opinion rendered necessary; or when after it has been duly stamped, and the stamps have been cancelled, it is found that the reason for presenting it to, or filing it in, the Court has ceased to exist. Such certificate shall be sufficient authority to the Collector or officer in charge of a sub-division, as the case may be, to issue to the holder of the certificate other stamps of the value specified in the certificate, on delivery of the stamps which have been rendered useless.

Renewal on the certificate of the presiding officer of any Court of adhesive Court-fee stamps which have been rendered useless.

31. As regards stamps used under Section 3 of the Court Fees Act in the High Court of Calcutta, the taxing officer mentioned in Section 5 of the Court Fees Act, VII of 1870, is, in the exercise of his discretion, competent to issue a certificate for the renewal, free of charge, of the stamp or stamps on any document in cases when the rewriting of such document has, through inadvertence or accident, been, in his opinion, rendered

Renewal of stamps used under Section 3 of the Court Fees Act in the High Court of Calcutta, on the certificate of the taxing officer.

necessary; or where, after a document has been duly stamped and the stamps cancelled, it is found that the reason for presenting it to, or filing it in, the Court has ceased to exist. Such certificate shall be sufficient authority to the Collector to issue to the holder of the certificate other stamps of the value specified in the certificate, on delivery of the stamps which have been rendered useless.

Content of application.

32. Applications for refund or renewal shall be made on the printed form given below (which shall be obtained from the Superintendent of Stationery by indent in the usual way), containing the particulars required by law, with counterfoils, including the receipt to be given by the Collector and the receipt for money or fresh stamps, as the case may be, to be given by the party. These forms are to be obtained from the nazir or stamp vendors at one pice per sheet. Stamp vendors may obtain the forms from the Collectors' offices at the rate of 80 copies per rupee for retail to the public at one pice per sheet, and while such printed forms are available they must be used by applicants.

FORM OF APPLICATION FOR REFUND OR RENEWAL.

1. Name of applicant.
2. Description of stamp (*i.e.*, impressed or denoted).
3. Value.
4. Date of purchase.
5. Where and from whom purchased.
6. Date of the stamp becoming spoiled or unfit for use.
7. Manner in which the stamp has become spoiled or unfit for use.
8. Whether the application is for refund o renewal.
9. Date of application.

I do hereby declare that the statements made above are true to the best of my knowledge and belief.

(*Signature of Applicant.*)

10. Date fixed for disposal.
11. Date of disposal.
12. Final order.
13. Initials of Collector.

APPLICANT'S RECEIPT.

Received from the Collector of the sum of Rs. only, being the value of spoiled stamps less one anna in each rupee of the nominal value

(*Signature.*)

Date

Received from the Collector of fresh stamps as follows:—

Number.	Value.	Amount.
Total ...		

(*Signature of the Applicant.*)

Date

COLLECTOR'S RECEIPT.

Received an application with spoiled stamps, value Rs. praying for {refund / renewal} thereof under Section , Act VII of 1870. Of these stamps, value Rs. , are herewith returned as inadmissible.

Orders will be passed on

(*Signature of the Collector.*)

Date

Register of applications.

33. The Collector shall keep a register of applications for refund or renewal in the form given below:—

REGISTER OF APPLICATIONS FOR REFUND OF THE VALUE OR RENEWAL OF STAMPS.

The following particulars shall be entered in this register :—

1. Serial number of application.
2. Date of application.
3. Name of applicant.
4. Number and description of stamps delivered for refund or renewal—
   (*a*) Number.
   (*b*) Description.
5. Value of each stamp.
6. Total value.
7. Abstract and date of Collector's order.
8. Amount of refund granted in cash.
9. Value of stamps allowed to be renewed.
10. Value of stamps returned in respect of which refund or renewal is refused.
11. Date of refund, renewal, or return of stamps, to applicant.
12. Receipt of applicant or his duly authorized agent.
13. Signature of Collector.
14. Date of forwardal of stamps to Superintendent of Stamps for destruction.
15. Date of receipt of Superintendent's certificate of destruction.
16. Remarks.

Procedure after receipt of application.

34. On receipt of an application the stamped papers shall be counted, and the counterfoil attached to the form shall be filled up and returned to the applicant, who will be told when the Collector's order will be passed.

The Collector to examine the stamps and the grounds of application.

35. The Collector will satisfy himself that the stamps are genuine, and that no marks of cancelment have been erased. He will also carefully examine the grounds of the application before granting the refund or renewal.

Particulars to be noted by the Collector at the time of granting refund or renewal.

36. If the Collector is satisfied that the applicant is entitled to the refund or renewal, he shall grant such refund or renewal, as the case may be, entering the necessary particulars in the counterfoil attached to the application, and taking the applicant's receipt thereon.

37. If the Collector thinks it necessary to require an affidavit, he will return the application for that purpose. If a deposition be thought necessary, the Collector should take it or have it taken at once.

Procedure to be followed when affidavit or deposition is necessary.

38. If the stamp has been bought in a district other than that in which it is presented for refund or renewal, the Collector will refer the applicant to the Collector of the district where the stamp was purchased.

Procedure when stamp is purchased in different districts.

39. Applications for refund or renewal may be received by either the Collector or the Stamp Deputy Collector; in the latter case they must be sent immediately to the Collector for orders.

Who to receive application.

40. It is understood that in some districts the practice is for the Collector to call for a report from the Treasurer. This can only be necessary in very exceptional cases.

Treasurer's report necessary in exceptional cases.

41. Refunds shall, if possible, be made on the day of application.

Refunds when to be made.

42. An application for refund of the value of stamps purchased at a subdivision may be received by the Subdivisional Officer, who shall forward it with the stamps and with the deposition of the applicant, if a deposition is considered necessary, to the Collector for disposal.

Procedure when application is made to Subdivisional Officer.

43. The entries in the register referred to in Rule 33 of these Rules should be filled in after disposal of the application.

Entries in the register of applications when to be filled in.

44. When an application for refund of the value, or renewal, of spoilt or useless stamps is sanctioned, or a deposition, affidavit, or further evidence demanded in support of it, if the amount of the refund, or fresh stamps be not taken, or the deposition, affidavit, or further evidence called for be not given, as the case may be, within one year of the date of the order, in either case the application shall be struck off, and the stamps sent to the Superintendent of Stamps for destruction.

Circumstances under which applications may be struck off and the stamps destroyed.

45. When a refund or renewal is granted, the District Officer shall then and there punch or mark the stamp in such a way that it can never be presented again.

Cancellation of stamp after grant of refund.

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Cancelled stamps to be forwarded to Superintendent of Stamps.

46. At convenient intervals, not less frequent than once a fortnight, stamped papers, in respect of which refund or renewal has been granted, shall be forwarded by the Collector to the Superintendent of Stamps in a sealed packet for destruction, together with an extract from the Refund Register relating to each stamp. On receipt of the stamps the Superintendent shall cause them to be carefully examined, to ascertain that they are genuine and in order, and any irregularity which the Superintendent may notice shall be communicated to the Collector and to the Board of Revenue.

Destruction of stamps by Superintendent of Stamps.

47. If the Superintendent finds that the number and value of the stamps received corresponds with the extract from the Refund Register, and that the stamps are genuine, he shall destroy them and certify to the Collector that he has done so.

Additional court-fees under Sections 19E and 19G on probates, &c., how to be denoted.

48. The additional court-fee payable under Section 19E of the Court Fees Act, 1870, on Probates and Letters of Administration shall be denoted either—(*a*) by impressed and adhesive stamps in the manner prescribed in notification No. 361 of 18th April 1883; or (*b*) wholly by adhesive stamps of the kind described in Clause I of notification No. 361 of 18th April 1883 (*vide Appendix B*).

2. *Expunge* Rules 8 to 10 at page 93 and Rules 5 to 8 at pages 107 to 109 of the Stamp Manual.

3. It will be noted that the rules contained in the notification of the 1st August 1893, reproduce many of the rules prescribed by the Board and printed in Part III, Section IV, and Part II, Section V. The latter rules, however, deal with non-judicial as well as Court-fee stamps, and have therefore been retained.

4. In Appendix B of the Stamp Manual, 1889, after the last entry No. (13), on page 138, *insert* (14) Government notifications prescribing the descriptions of stamps to be used for denoting the fees chargeable under the Court Fees Act, 1870. After the last entry No. (13), on page 155 of the same Manual, *insert* the following notifications published in Part I, pages 189 and 243 of the *Gazettes of India* dated 21st April 1883 and 2nd June 1883 respectively:—

(14) Government notifications prescribing the descriptions of stamps to be used for denoting the fees chargeable under the Court Fees Act, 1870.

NOTIFICATION.

Simla, the 18th April 1883.

No. 361.—In exercise of the powers conferred by Sections 26 and 35 of the Court Fees Act, 1870, and of all other powers enabling him in this behalf; and in supersession of notification by the Government of India in the Financial Department, No. 1520, dated 5th March 1875, and all other notifications on the subject, the Governor-General in Council is pleased to issue the following directions:—

I.—When in any case the fee chargeable under the said Act is less than Rs. 10, such fee shall be denoted by adhesive stamps only. Such adhesive stamps shall either be the adhesive stamps bearing the words 'Court Fees' at present in use, or adhesive stamps of any different shape, size, or pattern, bearing the words 'Court Fees' which may hereafter be issued for use, in supersession of, or in addition to, the adhesive stamps now in use.

II.—When in any case the fee chargeable under the said Act amounts to or exceeds Rs. 10, such fee shall be denoted by impressed stamps bearing the words 'Court Fees,' adhesive stamps being only employed to make up fractions of less than Rs. 10.

III.—If in any case the amount of the fee chargeable under the said Act involves a fraction of an anna, such fraction shall be remitted.

IV.—This notification shall take effect on and after the 1st June 1883.

NOTIFICATION.

Simla, the 1st June 1883.

No 1256.—In exercise of the powers conferred by Section 26 of the Court Fees Act, VII of 1870, and in modification of the notification issued in this department, No. 361, dated 18th April 1883, prescribing the descriptions of stamps to be used for denoting the fees chargeable under the Court Fees Act, and directing that the notification shall take effect on and after the 1st June 1883, the Governor-General in Council is pleased to direct that the said notification shall take effect in the territories subject to the Lieutenant-Governor of Bengal on and after the 1st July 1883.

5. For the words "Rule 8 of Part II" in the note to rule in Part IV, Section III, page 94 of the Stamp Manual, *substitute* the words "Rule 12 of Part I."

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No. 13.

Add to Rule 17 in Part II, Section V, page 110, and to Rule 15 in Section VII, page 116, of the Stamp Manual, 1889, the following clause:—

The destruction shall be by burning and shall be carried out in presence of the Superintendent.

No. 14.

WITH reference to the notification No. 67T.F., dated the 11th September 1893, received with Government order No. 68T.F., dated the 13th idem, the Board direct that the following amendments be made in Rule III of the Supplementary Rules issued by Government and printed in Part II of Section IV, page 104 of the Stamp Manual, 1889:—

In line 2 *omit* the words "or branch." In line 4 after the words "one week," *insert* the words "In the case of a branch dépôt no portion of the stock should be made over to the *ex-officio* vendor, except when the officer in charge is proceeding on tour, when the amount made over should not exceed what will probably be required during his absence." In line 5 *omit* the words "every week."

OCTOBER 1893.

THE HON'BLE C. C. STEVENS.

No. 1.

WITH a view to increasing the utility of Register No. 26, the Board direct that the present system be discontinued, and that in future merely a condensed and clearly written memorandum of the inspection, based on the inspecting officer's notes and bringing into prominency the important points to the exclusion of matters of mere routine, should be entered in this register.

2. From Rule 19, section V (*b*), on page 16 of the Revenue Officers' Manual, 1888, *strike out* the sentence "This record should always be in the officer's own handwriting," and *substitute* "This record should contain a condensed and clearly written memorandum showing merely the important points noted by the inspecting officer."

No. 2.

SUBSTITUTE the following for Section XII, page 28 of the Revenue Officers' Manual, 1888:—

SECTION XII.—RULES RELATING TO SARBARAHKARS IN THE KHURDA ESTATE.

Section 1—Status.

1. A Khurda sarbarahkar is an officer appointed to have charge of the collection of Government revenue in a mauza in the Khurda estate and to perform the other duties hereinafter specified.

2. Sarbarahkars are public servants under the definitions contained in the Indian Penal Code.

3. Sarbarahkars, being officers employed in the collection of rent on the part of Government, are bound by the provisions of Section 45 of Act X of 1882.

4. Sarbarahkars are public accountants, and as such are liable under the provisions of Section 3 of Act XII of 1850 read with Clause 1, Section 7, of the Public Demands Recovery Act, for all moneys collected and in their hands.

5. Sarbarahkars are not only accountants and liable for moneys already collected, but they are also farmers of Government revenue and other public demands, and as such liable to make good the full sadar jama assessed on their villages, whether the same shall have been actually collected by them or not.

(*Note.*—The considerations for this liability are set forth in Section VII.)

6. Sarbarahkars are *ex-officio* patwaris for their villages under Section 3 of Regulation XII of 1817.

7. Sarbarahkars are on appointment to execute an agreement in form A annexed, binding themselves to accept all the duties and liabilities imposed on them by these rules.

8. Any demand of revenue not paid on the due dates hereinafter specified, together with the road and public works and the chaukidari cesses therewith accruing, and any other Government demands for the collection of which the sarbarahkar has been made responsible by order of the Collector, shall be recoverable by the procedure contemplated in Clause 7 of Section 8 of the Public Demands Recovery Act.

The acceptance of the appointment of sarbarahkar entails immediate liability under this rule, whether an express agreement to the above effect has or has not been executed.

9. Sarbarahkars are entitled to file in the office of the Collector or of the Subdivisional Officers requisitions for certificates under the Public Demands Recovery Act, for the recovery of all dues which they are bound to collect and which are recoverable under the Act.

Section II.—Of the appointment of Sarbarahkars.

1. The right of making appointments to the post of sarbarahkar is reserved by Government. Consideration is, however, always to be shown to a relative of a deceased or retired sarbarahkar who has rendered good service, provided he be otherwise qualified.

2. No person shall be eligible for appointment as sarbarahkar, unless he can read and write the Urya language, and knows the common rules of arithmetic, including decimals; and ordinarily the production of a certificate of competency in the revenue cadastral system of field survey by chain and plane table, under the hand of such officer as may be appointed by the Collector for that purpose, shall be required.

Section III.—Of the duties of Sarbarahkars in regard to collection.

1. Sarbarahkars are bound to pay into the estate tahsil office all sums due to Government on or before the due dates according to the following kists or such others as may hereafter be introduced:—

1	...	...	... 1st February.
2		...	... 1st March.
3	...	...	... 1st April.
4	...	...	... 1st May.

2. Sarbarahkars are bound to collect in full the rents, road cess, public works cess, and chaukidari cess of their villages, and also all such other public demands as the Collector may from time to time direct.

3. For all sums received or collected by them on behalf of Government, sarbarahkars are to give receipts in the prescribed printed form.

Section IV.—Submission of Milan Khasra by Sarbarahkars and Maintenance of Records.

1. On the first day of February of each year, or as soon after that date as the main harvest is reaped, the sarbarahkar, beginning with the first field number of the mauza and taking with him his copy of the khasra and map, will compare the entries in these with the actual facts as they exist and enter all differences in the milan khasra.

2. The milan khasra will be prepared in the following form, and will be submitted to the Subdivisional Officer not later than the 15th June of each year. It will contain only those plots in which any change has taken place since the submission of the last milan khasra or (if submitted for the first time) since the last settlement:—

According to Settlement Records.					According to present possession.			Full particulars of transfer, whether by inheritance, gift, sale, partition, &c., &c.	Orders of Subdivisional Officer.
Serial number of field or plot.	Name of chak.	Name of tenant.	Number of khitas.	Area.	Name of tenant.	Number of khitas.	Area.		

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3. If the land of any raiyat in the village has decreased owing to the construction of any railway, road, tank, or bundh, &c., or in any other way, or has been increased by the cultivation of new lands or in any other manner, the sarbarahkar will submit along with the milan khasra a "badar" list in the following form:—

1	2	3	4	5	6	7	
Number of field or plot.	Name of chak.	Name, parentage, caste, residence of owner or raiyat.	Former area.	Present area.	Difference.	Cause of decrease or increase.	Remarks and explanations.

4. Whenever any new road, railway, tank, embankment, irrigation channel, bund, well, or any other such work is constructed in any part of the estate under the supervision of any Government officer, the Subdivisional Officer will intimate to the sarbarahkar concerned the details of any changes made in any holding by any such work, in order that he may record them in the village sheets.

In the case of petty village works not supervised by Government officers, such as village roads, cart tracks, &c., the sarbarahkars will report the necessary changes, and will, on receipt of the orders of the Subdivisional Officer to that effect, record the necessary alteration in the sheets.

5. When preparing the milan khasra the sarbarahkars will make a complete survey of all the newly-cultivated waste land in their respective villages, as well as of such lands as have been encroached upon or cultivated without permission, and of such portions of village tracks, sides of tanks, embankments, &c., as may be found in the unauthorized possession of any person, and will report the result to the Subdivisional Officer when sending in the milan khasra.

6. The outer boundary of the village should also at the same time be carefully examined by the sarbarahkar, and the existence

of all boundary pillars and stones should be noted and their disappearance or removal reported to the Subdivisional Officer.

7. Every sarbarahkar will be bound to maintain a *dakhil karif* (mutation) register of transfer of property by sale or succession or otherwise complete and up to date. The register will be inspected by the tahsildar and the Subdivisional Officer in the course of their tours, and, whenever practicable, it will be periodically compared with the records kept at the subdivisional head-quarters. The serial number of each entry in their register will also be noted on the records of the village to which it relates.

8. The zilla kanungos will inspect the work of the preparation of the milan khasra by the sarbarahkars in their respective chaklas, and will check on the spot the entries made in them and in the maps, and will see whether all transfers by inheritance or sale, &c., have been correctly noted as above ordered.

9. It will be the duty of the tahsildar when on tour in the estate for collection and other work to check the entries in the milan khasras, and he is expected to check them at least once a year in each village.

10. The Subdivisional Officer, with the help of the sadar kanungo, will in like manner be expected to check this work every year in 50 per cent. of the villages of the estate.

11. After checking all the entries in the milan khasra of any village in the above manner, the checking officer will see that the sarbarahkar corrects his copy and furnishes a fair copy of the same (as corrected) to the Head Office.

12. On receipt of the milan khasra duly checked as provided above, the sadar kanungo's office (which is directly responsible for keeping the Head Office records in proper order and up to date) will make the necessary corrections in them.

13. All intermediate changes of whatever description should be noted on maps and records in red ink.

14. Sarbarahkars who are unable to correct their maps themselves will be bound to come to head-quarters and copy the corrections in the maps in the sadar kanungo's office.

15. No change in any khasra, bhian, village map, or any other similar record, whether kept at head-quarters or with the village sarbarahkars, shall be made without the written order in each case of the Subdivisional Officer or of other superior authority.

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Section V.—Of the Sarbarahkar's charge of Government property and of toila cultivation.

1. Sarbarahkars have general charge of all Government property within the boundaries of their mauzas, such as mines, minerals, old temples, bunds, roads, water-courses, boundary marks, and the like, and are responsible for preventing and reporting any unlawful interference with them.

2. Sarbarahkars shall have charge of all unsettled Government fisheries in their mauzas.

3. Sarbarahkars shall have charge of all unsettled orchards and fruit trees, shall arrange for the watching of the fruit till it comes to maturity, and shall dispose of it under such orders as they may receive from the officer in charge of the estate.

4. Sarbarahkars are to submit such reports as may be required of them regarding applications for waste lands, and with their reports they are to submit from the cadastral plans in their charge sketches of the lands under report.

5. Sarbarahkars are to keep correctly Registers I to V in the annexed* forms, and shall have them at all times written up to date and ready for inspection by the tahsildar or any superior Revenue Officer.

6. Sarbarahkars shall have charge of all unsettled and waste Government lands in their mauzas, and shall see that none is broken for cultivation otherwise than under the orders of the Collector or Subdivisional Officer, or in accordance with the following rules for *toila* cultivation :—

(*a*) All uncultivated lands, which are fit for *toila* or temporary cultivation except in reserved forests, may be cultivated by Savars, Bawries, and other aboriginal tribes on annual permits obtained from the Subdivisional Officer, and approved by the Collector.

(*b*) Every sarbarahkar will be held responsible for reporting, as available for *toila* cultivation, those lands only which are not required for grazing purposes.

(*c*) *Toila* leases must not be granted to any Uriyas without the permission in each case of the Subdivisional Officer.

(*d*) Every sarbarahkar will be allowed to cultivate, rent-free, 5 per cent. of the area allotted to, and actually cultivated by, aborigines, so long as he retains his office as sarbarahkar.

* NOTE.—Not printed.

(*e*) Any land that has been brought under permanent cultivation will be assessed after the third year of occupancy by the Subdivisional Officer, and will pay the rent fixed by him.

(*f*) *Toila* leases may be granted for any period up to the next settlement, and any land that has remained uncultivated for three years continuously may be resumed by the Subdivisional Officer with the approval of the Collector.

(*g*) *Toila* rules may be altered from time to time by order of the Commissioner.

7. On the 1st March and 1st September in each year, sarbarahkars are to submit a report of lands available for *toila* cultivation, and of lands actually cultivated in *toila* up to date in their mauzas in Form B annexed.

Section VI.—Miscellaneous duties of Sarbarahkars.

1. Sarbarahkars are to assist the Forest Department in the conservancy of the protected forests.

2. Sarbarahkars, when required, are to assist the Magistrate and Police in all investigations in their own or neighbouring villages.

3. Sarbarahkars, when required, are to assist in the supply of provisions at reasonable rates to troops and Government officers, and to such other travellers as the officer in charge of the estate may direct, when camping in or near their villages. They are also to supply necessary camp guards of paiks to Government servants and other travellers authorized by the officer in charge of the estate to require them.

Section VII.—Of the remuneration of Sarbarahkars.

1. The general standard of remuneration for sarbarahkars is a commission of 20 per cent. on the mufassal jama of their villages, but most sarbarahkars also hold chakran jaghir lands. The rents of such jaghirs are to be estimated in the 20 per cent. commission of the sarbarahkar. (*Example.*—The gross mufassal jama of a village, inclusive of sarbarahkar's chakran, is Rs. 100. The chakran rental is recorded at Rs. 12. The sarbarahkar's commission is Rs. 20. Of this he takes Rs. 8 in cash and holds his chakran ands rent-free in lieu of Rs. 12.)

This commission is to cover all ordinary risks and losses of collection.

2. Sarbarahkars also hold their homesteads rent-free as long as they hold their office.

3. Sarbarahkars are also entitled to $\frac{2}{16}$th share of the produce of unsettled fisheries in their charge.

4. Sarbarahkars are also entitled to such share of the produce of unsettled fruit trees as may be fixed by the Board of Revenue.

(*Note.*—Under Board's orders No. 6A. of 10th January 1890 the sarbarahkar's share is one-half.)

5. Sarbarahkars are also entitled, till the next nayabadi settlement, to the rents of all new permanent cultivation or *tola* taken up on leases granted under the "Tola" Rules for the time being in force, provided that such leases have been granted subsequent to the execution of kabuliyat by the sarbarahkar.

(*Note.*—When a kabuliyat having once been executed, the sarbarahkari changes hands during the continuance of the settlement, the new sarbarahkar will in this respect occupy exactly the same position as the old, and will not be liable to have his sadar jama enhanced and will not also be entitled to have it reduced.)

6. Sarbarahkars are also entitled to the full rents of lands leased for *toila* cultivation under the rules given above in Section V, Clause 6.

7. Sarbarahkars are also entitled to half the sale-proceeds of the wood of dead or fallen unsettled fruit trees within their mauzas, such as mango, jack, tamarind, and poonang.

8. Whenever remissions of rent are granted by competent authority to raiyats on account of drought, loss of crops by flood, or similar causes, sarbarahkars shall be entitled to have their sadar jama for that year proportionately reduced.

Section VIII.—Powers of Sarbarahkars.

1. Sarbarahkars may call panchayets in all civil and revenue and compoundable criminal cases where both parties are willing; they should endeavour to adjust all petty disputes in their villages by means of arbitration, keeping a register of all such cases in such form as may from time to time be prescribed.

2. Sarbarahkars are authorized to correspond on Her Majesty's service with the Collector, the Subdivisional Officer, the officer in charge of the estate, and the Forest Officer.

Sarbarahkar's Register of petty cases adjusted by panchayet.

1	2	3	4	5	6	7	8
Serial number.	Names and address of parties.	Brief statement of case.	Date of institution of case.	Names of members of panchayet.	How dispute was disposed of.	Date and signature of panchayet and of parties.	REMARKS.

3. Sarbarahkars have the following powers under the Forest Act, VII of 1878 :—

Section 52—Power to seize property liable to confiscation.

„ 55—Power to take charge of Government or confiscated property.

„ 56—Power to accept charge of property when offender is unknown.

„ 63—Power to arrest without warrant in certain cases.

„ 69—Power to seize and impound cattle trespassing.

„ 82—Power to take possession of produce under Government lien.

Section IX.—Prohibition to Sarbarahkars.

1. No sarbarahkar shall subdivide, mortgage, sell, or otherwise alienate his jaghir lands, nor shall he sublet them, exception Dhulibhang tenure by annual lease, without the express permission of the Collector previously obtained.

2. No sarbarahkar shall institute or defend any suit or case regarding the boundaries in any of the Government lands or property in his village without the express sanction of the Collector.

3. No sarbarahkar shall allow any unsettled tree, whether self-sown or planted by a villager and which is growing alongside of or near a road or on the bank of a tank or watercourse, to be cut without the order of the Collector or other authorized officer.

Section X.—Punishment of Sarbarahkars.

Sarbarahkars are liable to be fined, suspended, or dismissed—

1. If they fail to pay up the rents demandable from them in due time.

2. If they fail in any of the duties which they are bound to perform by these rules.

3. If they are convicted of a criminal offence under circumstances which in the opinion of the Collector call for such punishment.

4. If they are guilty of oppressing any of their raiyats.

5. If they absent themselves without leave for more than a fortnight from their sarbarahkaries, or if they are too frequently absent after due warning.

6. If they permit cultivation of *toila* or *tola* otherwise than in accordance with the rules for *toila* or *tola* cultivation for the time being in force.

7. If they do not immediately report any case of unauthorized *toila* or *tola* cultivation or destruction or damage to forests and other Government property.

8. If they are found to be unable to perform the duties of sarbarahkar to the satisfaction of the Collector and Commissioner.

9. If they disobey or wilfully or negligently omit to execute any lawful orders of the Collector, the Subdivisional Officer, the officer in charge of the estate, or the Forest Officer.

10. Provided that no sarbarahkar shall be dismissed except under the orders of the Collector.

11. Dismissal shall ordinarily carry with it the permanent loss of all jaghir lands held by the dismissed man, together with all other perquisites, privileges, and profits.

12. When the Collector considers that suspension from office is a sufficient punishment, such suspension shall not exceed two years.

13. When a fine is imposed departmentally on a sarbarahkar by the Collector or officer in charge of the estate, such fine shall not exceed Rs. 50 or the cash commission allowed to him for collection for the year, whichever may be least.

14. Should a sarbarahkar be suspended, suspension shall involve loss of commission proportionate to the time during which the suspension may continue, or proportionate to the amount of

rent collected khas during the period of suspension at the option of the officer in charge of the estate. It will ordinarily involve also the loss of perquisites, privileges, and profits during the period of suspension.

15. All orders of punishment on sarbarahkars under these rules shall be appealable as of right to the revenue authority immediately superior to the officer who ordered the infliction of the punishment, and any superior authority may call for any such case and pass such orders as shall seem fit by way of revision.

FORM A.

(Referred to in Rule 7, Section I of the Khurda Sarbarahkari Rules.)

DRAFT FORM OF SARBARAHKARI KABULIYAT.

I son of resident at having been appointed Sarbarahkar of No. Mauza Zillah Killah Khurda, agree to hold the said office, and to abide by the following terms, namely :—

2. I will collect and pay to the Collector, or to any other person who may be appointed by him to receive them, the rents and public works and road cesses of the said mauzas, as such rents and cesses become due according to the jamabandi for the time being in force, and in accordance with the following kistbundi or any other which may from time to time be prescribed by the Collector :—

On or before the	1st February	...	4 puns.
Ditto	1st March	...	4 ,,
Ditto	1st April	...	4 ,,
Ditto	1st May.	...	4 ,,

I will in like manner collect and pay in any other cesses, dues, and demands, which the Collector may direct, according to the instalments which he may direct.

3. I will obey all instructions which may from time to time be issued by the Collector as to making the collections, the grant of receipts, the levy of arrears by compulsory process, the keeping of accounts, and all matters connected with the collections.

4. I hereby agree to be responsible for the full amount of the Government rents, public works, and road cesses, and any other cess or public demand which may be entrusted to me to collect, and I further agree and bind myself to pay up my instalments punctually, as prescribed on the dates fixed as mentioned in Clause 2 above, and this whether I shall have actually collected the amounts in full or not, and I hereby agree that all sums of rent, public work cesses, road cess, or other public demand entrusted to my collections, which I do not pay up in full on or before the due dates, shall be levied from me, my heirs, executors, or assignees by compulsory process under the law for the time being in force for the realization of public demands, and I hereby also acknowledge myself to be a public servant and a public accountant in respect of all the duties connected with the sarbarahkari to which I have been appointed. I further acknowledge myself to be *ex-officio* patwari of village under Section 3, Regulation XII of 1817.

5. I will obey all such rules and orders as the Collector may issue as to reporting damage to crops, registry of changes in the occupation of holdings of all sorts, correction of the cadastral plans and settlement records, *tola* and *toila* cultivation, preservation of boundaries, roads, ferries, embankments, fisheries, watercourses, wells, tanks, and the like, guarding and conservancy of forests, collection of forest dues, decision of petty disputes, for the protection of the Government property and interests, and for the management of my sarbarahkari generally.

6. I will perform such duties in connection with the collection and payment of the remuneration of chaukidars and of other village servants or the appointment or dismissal of such chaukidars or other village servants as the Collector may direct.

7. I will furnish all such accounts and information relating to my village as the Collector or other officer may require, and will attend in person if so ordered.

8. I will send or give immediate information to the Police of all matters coming under Sections 44 and 45 of the present Criminal Procedure Code, or as may be directed by any law or orders for the time being in force, and will assist the Police in all enquiries in my own or in neighbouring villages.

9. I will perform such duties in connection with the supply of rasad for troops or travellers as the Collector or other officer

may direct. I will also supply necessary camp guards of paiks to Government servants and other travellers authorized by Sub-divisional Officer to require them.

10. I will report the finding of any hidden treasure or ancient relic, and see that the Treasure Trove Act is duly observed.

11. I shall be entitled to deduct as my remuneration 20 per centum from all the rents collected by me before paying them in. I shall similarly retain such percentage as Government shall prescribe on all cesses and dues entrusted to me to collect. I shall also retain for my own use, till the end of the year 1895 A.D., the rents which may be payable on *tola* lands taken up under pattas granted under orders of the Collector.

12. I shall enjoy the jaghir lands attached to the sarbarahkari on condition as follows:—

(*a*) On first appointment or on dismissal or expiry of office if there be any crop on the jaghir land, it shall be divided equitably by the zamindar between me and my predecessor or successor.

(*b*) During my tenure of the office of sarbarahkar, I shall enjoy the jaghir only, but I will not injure the land.

(*c*) I hereby bind myself not to alienate the lands of my jaghir or any part of them, and not to give any lease or to create any mortgage or other lien upon them.

Any deed which I may execute or arrangement which I may make in contravention of this condition shall be null and void.

I understand that the contravention of this clause of my agreement, among others, will render me liable to immediate removal from the office of sarbarahkar.

13. I will obey all such orders as I may from time to time receive from the Collector, Subdivisional or Forest Officer, regarding the care and disposal of the fruit and produce of all unassessed fruit trees, such as mango, jack, tamarind, palang, date and cocoanut.

14. I shall superintend the fishery of unsettled tanks, &c., according to the terms of the settlement, and divide the fish, retaining two-sixteenths as my share, and distributing the rest equitably among those entitled to it.

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15. If there be any dispute about the miscellaneous profits, I will make known the matter to the tahsildar, and will abide by the orders that shall be given.

16. Without sanction of the Collector or other competent officer, I will not institute any suit or proceeding relating to the sarbarahkari or any of the Government property and interest in my charge, and if any person institutes any suit or proceeding relating to the same against me, I will at once report the matter.

17. On termination of my office I will deliver up to the Collector, or to any person whom the Collector may direct, all money, accounts, books and papers, documents, maps, &c., relating to the mauza, and will attend personally, if called, in order to make over the same.

18. If I fail to perform my duty to the satisfaction of the Collector, or if I break any of the conditions of this agreement, I shall be liable to punishment by fine, suspension, or dismissal from the office of sarbarahkar.

19. I understand that my appointment will expire on the date fixed for the expiry of the present settlement, namely, on , and in case of dismissal before that time, it will terminate on the date of the order. I shall not be entitled to relinquish the appointment without giving notice to the Collector one full month before the close of the Umli year preceding that in which I may wish to resign.

I bind myself to observe the conditions above noted.

Date

Witness

Signature.

FORM B.—TOILA.

(Referred to in Rule 7, Section V of the Khurda Sarbarahkari Rules.)

Statement to be submitted by Sarbarahkars on 1st March and 1st September.

ZILLAH _____. MAUZA _____.

1	2	3	4	5	6	7	8	9	10	11	12
Gross area of the mauza.	Area available for toila.	Number of aboriginal families.	Area of toila held by aboriginal families on leases granted previous to half-year under report.	Number of aboriginal families holding land in column 4.	Area of toila held by others granted previous to half-year under report.	Total area of toila held on leases previous to half-year under report, columns 4 and 6.	Area leased to aborigines this half-year.	Leased to others this half-year.	How many aboriginal families received toila this half-year.	Total number of aboriginal families now holding toila.	Total area of toila now leased out.

Sarbarahkar.

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No. 3.

THE following is to be added as "Note 2" to Section 50 of Act IX (B.C.) of 1879 on page 27 of the Wards' Manual, 1888:—

Note 2.—In the opinion of the Legal Remembrancer it is permissible to lend the surplus of estates to a District Board on the security of its income; for such a body is covered by the term "Municipal authority" in this section.

No. 4.

IN place of Rule 39, Section II, page 65 of the Cess Manual, 1888, substitute the following:—

Assessment and realization of cess on malikana.

39. The valuation of an estate, whether by the holder of it or by the Collector in his default, will necessarily include the sum which eventually is paid as malikana. Officers are to make sure that the sum which is eventually paid as malikana is actually included in the valuation on which the cess is assessed, and not deducted from it under any misapprehension, so as to escape taxation altogether.

When the settlement-holder of an estate is not the sole proprietor, then, of the total amount of cess leviable from the estate, the malikanadar should pay at half rates on the malikana paid to him, and the balance should be paid by the settlement-holder.

To prevent any sum so due from a malikanadar being barred by limitation, the Collector should, each year, take steps to deduct such sum from the malikana payable and credit it to the cess accounts.

No. 5.

IT has been represented to the Board, among other points, that column 2 of Cess Register No. IV, prescribed in Circular Order No. 2 of May 1892, ought to have been left blank, and that the tauzi number of each estate should be entered.

2. The Board do not consider it necessary to make any change in the form until the present stock is exhausted; meanwhile the printed entries in column 2 of the form, as it stands at present, can be ignored and the tauzi number of each estate entered in that column.

THE HON'BLE D. R. LYALL, C.S.I.

No. 6.

Insert the following as Clause 14, after Clause 13, Section VI (A) page 10 of the Stationery Manual :—

Revised and newly-prescribed forms should ordinarily be introduced at the time of the annual supply of forms of the section concerned, and the Heads of Departments and controlling officers are required to take the necessary steps to provide the Superintendent of Stationery with working samples of the revised or new forms before the date on which the annual indents are due at the Stationery Office. In cases where the immediate revision of an old or the introduction of a new form is found necessary, the revising officer, unless he be one of the three officers named in the margin, should obtain a specific order from Government to the effect that the revision or introduction cannot be postponed till the usual printing season. Where no such order is sent, the Superintendent of Stationery will treat the order as non-urgent and comply with it when the next supply of forms is issued.

Period for the introduction of new and revised forms.

* Registrar, High Court.
Comptroller, Assam.
Accountant-General, Bengal.

No. 7.

Add the words "in Form No. 4" *after* the word "indents," and *substitute* the words "in duplicate through" *for* the word "to" in line 3 of Rule 4, Part II, Section III, page 93 of the Stamp Manual, 1889, and *add* the following sentence:—When a reserve stock is kept it shall not exceed 12½ per cent. on the actual requirements of the district; the reserve should be held in charge of the District Officer to the end of the above rule.

2. *Insert* "(4) Indent for punches" after the entry (3) Annual Return No. XXXV, &c., in Appendix A-III, page 131 of the Stamp Manual; also *insert* the following form as Form 4 *after* Form 3 of the Annual Return No. XXXV at page 137 of the Manual.

Form No. $\frac{4}{5}$ of $\frac{\text{Stamp}}{\text{Stationery}}$ Manual.

Indent for Punching Instruments for use in the office of *of*

1	2	3	4	5		6	7	8	9	10
DESCRIPTION OF PUNCHES.	Number of officers using the punches.	Number of punches in use.	Number in the reserve, if any.	Number now indented for—		Reasons why the new punches are required.	Number supplied.	Remarks.	Rate.	Amount.
				(*a*) To replace old ones.	(*b*) To be newly supplied.					
Punches, Clip—										
Round										
Square										
Triangular										
Punches, Burkee pattern—										
Round										
Square										
Triangular										

NOTE 1.—In case a reserve stock is kept, it should not be over 12½ per cent. on the actual requirements of a district.

2 Indent should be submitted in duplicate through the Board of Revenue, Lower Provinces, and should be accompanied by a certificate, signed by the indenting officer, when punches are required to replace old or useless ones. *Vide* Rule 4, Part II, Section III of the Stamp Manual, 1889, corresponding to Rule 8, Section IA. of Stationery Manual, 1890.

3. Old and useless punches should be returned to the Superintendent of Stamps on receipt of the new ones to replace them. *Vide* Rule 6, Part II, Section III of the Stamp Manual, 1889, corresponding to Rule 10, Section IA. of the Stationery Manual, 1890.

Direction to be marked on cases.

To The _____
of _____
at _____
care of _____
To be forwarded by _____

Sanctioned.

Signature _____

Secretary, Board of Revenue, L.P. _____

_____
The _____ 189

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INDENT FOR PUNCHES.

189

From

Memorandum.

Register No. _____

Date _____

Receipt _____

Dated _____

Supplied in _____

Advised _____

Supply punches entered in column 5.

Head Clerk *Asst. Supdt. of Stamps.*

Despatched by	Number of cases.	Number on cases.	Size.
Examined by			

Fort William,
Superintendent of Stamps' Office,
The 189

MEMORANDUM No.

The undersigned has the honour to advise the despatch on the _____ by _____ of _____ case No. _____ containing the punches entered in column 7 of this indent, and to request that the Form of Receipt given below may be filled up and signed, and this form returned to this office on an early date.

Fort William,
Supdt. of Stamps' Office.

The _____ 189 *Asst. Supdt. of Stamps.*

Receipt.

I hereby certify that I have received in good condition the _____ punches entered within in column 7. The case _____ opened and the punches examined in my presence.

The _____ 189

The _____ punches entered in column 7 have been examined and received in good condition from the office of the Superintendent of Stamps by me _____ on this the _____ day of _____ 189

REV. CIR.
OCT. 1893.

No. 8.

RULE 19, Section II, page 106 of the Excise Manual, 1891, and the Board's Circular Orders No. 1 of October 1891 and No. 12 of February 1892 are hereby cancelled.

2. The following note should be added to the amended Form No. XIX (page 57 of the Excise Manual), prescribed by the Board's Circular Order No. 6 of August 1893:—

N.B.—Where the chests appear to have been tampered with, the Collector should cause immediate enquiry to be made, and should at once report the case to the Board (*vide* Rule 5, page 23 of the Excise Manual).

No. 9.

THE attention of the District Officers is drawn to the following circular issued by the Commissioner of Excise, North-Western Provinces and Oudh, regarding the imports of ganja into those Provinces, and they are requested to comply with its requirements so far as they are concerned, and to see that every consignment of ganja is duly sealed and protected during transit by a pass granted by the Collector of the exporting district:—

"Circular of the Commissioner of Excise, North-Western Provinces and Oudh.

No special form of pass having been prescribed for imports of drugs into the North-Western Provinces and Oudh, or for the transport of hemp drugs from one district to another within the provinces, or from one tahsil to another within the same district under Rule 98, page 56, Excise Manual, I have the honour to request that the form of pass, Appendix XL, prescribed under Rule VII of Chapter XI of the Excise Manual, which, it is believed, is at present generally used, may in future be invariably so employed. The form as printed is designed for opium and its preparations, and will therefore need, when used for hemp drugs, some slight alterations which should be made in manuscript.

It may be noted that the form is in triplicate. The first part will be given to the importer; the second will be sent by post to the Collector of the district from which the drug is to be imported, and the third or counterfoil will be retained for record. The importer on arrival will present the pass to the Collector of the exporting district, who will then return it to him after endorsing on it the quantity of drugs to be imported. Similar entries will also be made at the time by the same officer on the back of the copy of pass sent to him by the Collector of the district importing the drug which will then be returned to the Collector direct by post."

2. The following correction should be made in Clause 40, Section XX, page 160 of the Excise Manual:— REV. CIR. OCT. 1893.

In line 4 for the word "Rajshahi" substitute the words "the exporting district."

No. 10.

FOR the first two words "The more" in the last sentence of Rule 13, Section VII, Part I, page 116, of the Stamp Manual, 1889, *substitute* the word "Mere."

NOVEMBER 1893.

THE HON'BLE C. C. STEVENS.

No. 1.

As some inconvenience is now felt by District Officers owing to the want of a separate register (in addition to Registers 19 and 19A) showing sales under the Certificate Act, VII (B.C.) of 1880, the Board prescribe the following register for the purpose:—

Register No. 19B. Sales held under the Public Demands Recovery Act VII (B.C.) of 1880.

N.B.—Each sale to be entered as soon as the bid has been accepted.

Column 1.* Serial number.	Column 8. Earnest money paid with date of payment and number of chalan.
„ 2. Date of sale.	„ 9.§ Balance of purchase-money paid with date of payment and number of chalan.
„ 3. Number and year of the certificate.	„ 10. Date of grant of certificate of sale and receipt for it.
„ 4.† Names of the decree-holder and debtors.	„ 11. Result of appeal, if any.
„ 5. Amount of demand.	„ 12. Remarks.
„ 6.‡ Description and location of property sold.	
„ 7. Price obtained.	

* A separate series for each official year.

† For statistical purposes each Department requisitioning should open a separate volume of this register where the number of certificates is large enough to make this the more convenient course.

‡ If the property sold is a revenue-paying or revenue-free estate, or a share in any such estate, its number in the General Register A or B should be noted in this column. Similarly, if it is a rent-free holding, paying cess direct to Government, the number in the Cess Tauzi Register should be quoted. If it is a tenure, the name and tauzi number of the estate in which it is situated should be stated.

§ The Treasury officer should be required to send a daily advice list, as he does to Civil Courts, to the Certificate Officer, who should personally compare each entry in it with columns 8 and 9, and initial in those columns the entries found mentioned in the advice list.

2. The above register is to be inserted after Register 19A in Chapter VIII, Section IV, page 146 of the Board's Rules, 1888.

3. In the foot-note to Register 19 insert "19B" after "19A."

REV. CIR. NOV. 1893.

4. At page 139 of the Board's Rules, 1888, after "19. Sales for arrears of revenue" insert—

"19A. Sales of Khas Mahal tenures under Section 11, Act VII (B.C.) of 1868 read with Act XI of 1859."

"19B. Sales held under the Public Demands Recovery Act, VII (B.C.) of 1880."

No. 2.

THE attention of all Revenue Officers is drawn to the following remarks contained in paragraph 20 of the Government Resolution on the Board's Land Revenue Report for 1892-93:—

"The great differences in the cost per acre paid for land acquired for public purposes in different districts, and in different parts of the same district as shown in Appendix No. XIV, suggest the conclusion that sufficient check is not exercised over expenditure incurred in acquisition of land. As landowners cannot recover a higher rent for land than that entered in the cess papers, unless they can show that the rents have been lawfully enhanced since the returns were filed, Deputy Collectors employed in the acquisition of land have been directed by the Board always to refer to these papers in determining the rental to be taken as the basis of their calculations for awarding compensation. Sir Antony MacDonnell approves of these instructions, and hopes that the Board will see they are complied with."

No. 3.

IT has been brought to the notice of the Board that proper use is not made of the process-serving peon's diaries in several districts. In order to allow of these diaries being more extensively employed as checks by supervising officers, the Board prescribe the following form in which they should be kept. These diaries should be carefully filed and always made available for reference. They will facilitate the preparation of the entries in Register No. 44, and serve as a check on the peon's work and the distribution of processes to him. They will also contain comments on the work and notes of censures and punishments where such are inflicted.

Peon's Diary.

Date.	Occupation of peon in detail.	Distance travelled.	Absent from office.	Processes carried each journey.	Government expenses incurred.	REMARKS.
1	2	3	4	5	6	7

Explanations.—Column 3. Enter miles travelled by road in the day.
" 4. Enter 1, if day is spent in mufassal.
" 5. Enter number of processes carried away from cutcherry on the day of leaving it.
" 6. Enter any expenses paid by Government, such as railway fare, cost of stamping letters, if processes are returned by post, &c.

THE HON'BLE D. R. LYALL, C.S.I.

No. 4.

WITH reference to notification No. 446 T.—F., dated the 11th October 1893, published at page 880, Part I of the *Calcutta Gazette* of 18th idem, *add* the following words to Rule 47 of the Rules framed under Sections 27 and 34 of the Court Fees Act, VII of 1870, as amended by Act XII of 1891, and published under notification dated the 1st August 1893, at pages 671-76, Part I of the *Calcutta Gazette* of the 2nd idem, and substituted for the existing rules printed in Part I, Section III, at pages 90 to 92 of the Stamp Manual, 1889, by the Board's Circular Order No. 12 of September 1893:—

The destruction shall be by burning, and shall be carried out in the presence of the Superintendent.

No. 5.

FOR Rule 446 on page 107 of the Opium Manual, 1892 (Bihar), Part III, *substitute* the following:—

"446. Undisbursed pay will remain in the charge of the Engineer and will be locked up by him in the chest kept for the purpose. Monthly balances will, however, be treated as laid down in Rule 32, and Rule 33 will also be observed in the Saw Mills."

REV. CIR.
NOV. 1893.

No. 6.

WITH the sanction of Government, the Board direct that the following rule be substituted for Rule 20 of the Board's Subsidiary Opium Rules on page 26 of the Excise Manual, 1891 :—

"20. Police and Excise Officers above the rank of Inspector are not entitled to rewards in opium cases. In cases in which the persons rewarded are Government officers, belonging to the Excise and Police Departments, the rewards shall be disbursed after the decision of the appeal, or when the period of appeal has expired. In exceptional cases, in which the Collector is of opinion that a reward should be granted notwithstanding the reversal of the Magistrate's order on appeal, that officer should apply to the Commissioner of Excise for the grant of a special reward. Private persons receiving rewards immediately after a conviction is obtained, are not required to refund the amounts they may have received on the sentence of the lower Court being reversed on appeal, the Government bearing the loss up to the limit of Rs. 100."

No. 7.

WITH the sanction of Government, the Board direct that the following rule be substituted for Rule 20 of the Board's Subsidiary Opium Rules in Chapter IV, page 53 of the Opium Manual, 1891 (Part I) :—

"20. Police and Excise Officers above the rank of Inspector are not entitled to rewards in opium cases. In cases in which the persons rewarded are Government officers, belonging to the Excise and Police Departments, the rewards shall be disbursed after the decision of the appeal, or when the period of appeal has expired. In exceptional cases, in which the Collector is of opinion that a reward should be granted notwithstanding the reversal of the Magistrate's order on appeal, that officer should apply to the Commissioner of Excise for the grant of a special reward. Private persons receiving rewards immediately after a conviction is obtained, are not required to refund the amounts they may have received on the sentence of the lower Court being reversed on appeal, the Government bearing the loss up to the limit of Rs. 100."

NOVEMBER 1893.

THE HON'BLE C. C. STEVENS.

No. 8.

THE revised forms of khewat (Part I) and of record of interest of thikadar, ijaradar, &c., should be substituted for the forms numbered 16 and 19 respectively at pages 72 and 74 of the Settlement Manual, 1888 (reprint). The former should also be substituted for that on page 44, Appendix IV to the Survey Manual, 1892.

For Rule 4 (vi), Chapter IV, page 13 of the Survey Manual, *substitute*—

"Columns 5 and 7 will be filled up from the Collectorate registers. Column 6 will be left blank, to be filled in when the survey and settlement operations are completed."

[For the Settlement Manual.]

16

Khewat (Part I) of revenue-paying lands, containing the names of the proprietors, and the extent and character of the interests. - See Rule 12, Chapter VI, Tenancy Act Rules, Board's instructions. See also pages 12 to 14 of the Survey Manual, 1892, for instructions as to the filing up of this and the following forms of khewat.

1	2		3	4		5	6					7	8
Number of each separate proprietor or Group of proprietors.	NAME OF ESTATE OR SHARE OF—		Number in revenue-roll and separate account number, if any.	NAMES AND ADDRESSES OF THE PROPRIETORS, MANAGERS, AND MORTGAGEES OF THE ESTATE, WITH THE CHARACTER AND EXTENT OF EACH PROPRIETOR'S, MANAGER'S, OR MORTGAGEE'S INTEREST.		Name and number in the Manzawar register of the Collectorate.	AREA CONTAINED IN THE VILLAGE BELONGING TO EACH ESTATE TO BE SHOWN SEPARATELY.					Government revenue of the estate.	REMARKS.
	Name of estate.	Name of share of estate, if any.		Name, parentage, and residence.	Character and extent of interest.		In acres.			In bighas, drones or kanis or máns each containing square yards.			
							Cultivated.	Not cultivated.	Total.	Cultivated.	Not cultivated.	Total.	

Form of Record of Interest of Thikadar, Ijaradar, or other proprietary tenure-holder. See Rule 18, *Chapter VI, Tenancy Act Rules, Board's instructions.*

1	2	3	4	5	6	7	8	9	10
Number.	Name of tenure-holder.	Name of estate and number in column 1 of the proprietary khewat.	Name or names of tenure-holder's landlord or landlords.	Extent of tenure-holder's interest and area held by tenure-holder.	Rent payable by tenure-holder.	Mode in which rent was fixed.	Period for which the rent has been fixed from—to—.	Nature, conditions, and incidents of the tenure.	REMARKS.

N.B.—Column 9.—In the case of a tenure which has been created by a registered deed, merely the registration number, date of the deed, and the name of the office in which registered need be recorded in this column.

[For the Survey Manual.]

APPENDIX IV.

Khewat (Part I) of revenue-paying lands, containing the names of the proprietors, and the extent and character of their interests. See Rule 12, Chapter VI, Tenancy Act Rules, Board's instructions.

[See Chapter IV, Rules 2 and 4.]

1	2	3	4		5	6				7	8
Number of each separate proprietor or group of proprietors.	Name of estate or share of—	Number in revenue-roll and separate account number, if any.	Names and addresses of the Proprietors, Managers, and Mortgagees of the estate, with the character and extent of each Proprietor's, Manager's or Mortgagee's interest.		Name and number in the Mauzawar register of the Collectorate.	Area contained in the village belonging to each estate to be shown separately.				Government revenue of the estate.	Remarks.
			Name, parentage, and residence.	Character and extent of interest.		In acres.			In bighas, drones or kanis or mâns each ... containing ... square yards.		
						Cultivated.	Not cultivated.	Total.	Cultivated. Not cultivated. Total.		

No. 9.

THE following is added to Rule 18, Section VIII, on page 19 of the Records Manual, 1888:—

"For certified copies of maps the stamps shall be affixed to the petitions instead of to the maps, a note being added to the copies that the requisite fees have been levied by means of stamps."

No. 10.

THE following should be inserted at the end of Appendix IB of the Waste Lands' Manual, 1888:—

Extract from the proceedings of the Government of India in the Military Department (dated Simla, the 24th October 1893).

READ—

Resolution No 867B, dated 27th February 1893, regarding the grant of assignments of land revenue in certain cases to deserving Native Officers.

Resolution.—In paragraph 4 of the Resolution read in the preamble, it was ruled that one-half of the assignment or remission of revenue is to be continued to the first heir of the original grantee, and one quarter to the next heir in succession; but no indication was given either as to the manner in which the heir should be determined, or as to the distribution of the grant among several joint heirs.

2. The Government of India have now prescribed the following course for the devolution of the grants in question:—

On the death of the original holder, one-half of the grant should descend integrally to a single heir; the heir will be selected by the District Officer, but will ordinarily be the eldest male heir in the eldest branch of the deceased's descendants. On the death of the selected heir, one quarter of the original grant will descend integrally to one of the heirs similarly chosen by the District Officer. The selection made by the District Officer will, in all cases, be subject to confirmation by the Commissioner of the Division.

REV. CIR.

Nov. 1893.

No. 11.

UNDER Section 104 (2) of the Bengal Tenancy Act, VIII of 1885, it is laid down that the Revenue Officer shall settle a fair and equitable rent when a tenant is holding land in excess of that for which he is paying rent. This is to be done without application from either landlord or tenant.

Gouri Pattra (defendant no. 156) *versus* H. R. Reily, and in his place Lala Bun Behary Kapur, Manager, Burdwan Raj estate (plaintiff).—I. L. R., Vol. XX, page 579, Calcutta Series.

The question as to what should be regarded as excess area has been dealt with by the High Court recently in the case noted in the margin. This decision should be followed by Revenue Officers so long as it is not modified.

No. 12.

THE following is circulated for the information and guidance of Settlement Officers:—

A question lately arose in certain settlement proceedings under the Bengal Tenancy Act whether a Settlement Officer can record under Section 102 (*e*) of the Act as the rent payable, not the rent actually paid or payable in the previous year (see Section 51), but an enhanced rent which the parties may have agreed upon just before or at the time the Settlement Officer is preparing the record. The Board agreeing with the legal advisers to Government consider that the rent payable, viz., that which should be recorded as such, is the existing rent and not a fictitious rent which has never been paid.

Extract from a letter No. 43A, dated the 22nd of August 1893, *addressed by the Board to the Legal Remembrancer.*

" * * * I am directed to request that you will be good enough to give your own opinion and also obtain the opinion of the Advocate-General on the following question:—Can a Settlement Officer record under Section 102 (*e*) of the Bengal Tenancy Act as the rent payable, not the rent actually paid or payable in the previous year (see Section 51), but an enhanced rent which the parties may have agreed upon just before or at the

time the Settlement Officer is preparing the record? opinion of the Board the rent payable means the existing rent, and not a fictitious rent which never has been paid. If the parties want to agree to a new rent they can do so by (*a*) registered agreement out of Court, or (*b*) by applying for settlement of fair rent and admitting that the new rent agreed upon is fair. The new rent would then be, the Board think, a rent settled by order of the Court with mutual consent of the parties."

Extract from paragraph 1 *of the Advocate-General's opinion dated the* 1*st of September* 1893:—

"I am of opinion that an agreement to pay enhanced rent unregistered should not be looked at, as it is inadmissible in evidence. That being so, the rent payable is the actual rent therefore paid and payable at the time. I agree in the views of the Board of Revenue and the Legal Remembrancer in this matter.

No. 13.

IN line 6, Rule 23, Section VIII, on page 20 of the Records Manual, 1888, for the words "at 5 annas per square yard" *substitute* "at the rate fixed by the Superintendent of Stationery in his price-list for each year."

THE HON'BLE D. R. LYALL, C.S.I.

No. 14.

Cancel the following entry No. (6) in Appendix C, Table I, page 157 of the Stamp Manual, 1889:—

"(6) Appeals from orders under Section 244 of the Code of Civil Procedure. Act XIV of 1882.	Limited to the amounts chargeable under Article 11 of Schedule II of the Act."

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2. *Insert* the following after entry No. (21) in Appendix C, Table I, page 160 of the Stamp Manual, 1889:—

Description of document.	Stamp fee remitted or reduced.	Number and date of notification.
(22) Appeals from orders under Clause (*c*) of Section 244 of the Code of Civil Procedure (Act XIV of 1882).	Limited to the amounts chargeable under Article 11 of the second schedule to the Act.	No. 4344S.R., dated 6th October 1893, published at page 575, Part I of the *Gazette of India*, dated 7th October 1893.

No. 15.

To the end of the note to Rule 10 of the rules issued by Government under the Court Fees Act, 1870, and substituted in Part I, Section III, pages 90 to 92 of the Stamp Manual, by the Board's Circular Order No. 12 of September 1893, *add* the following:—

(*Vide* notification, entry No. (15), page 155, Appendix B of this Manual.)

2. After entry No. (14) in Appendix B, page 138 of the Stamp Manual, *add* (15) notification published by the Board relaxing Rule 10 of the rules issued by Government under the Court Fees Act, 1870.

3. After entry No. (14) in Appendix B, page 155 of the Stamp Manual, *insert* the following:—

(15) Notification published by the Board relaxing Rule 10 of the rules issued by Government under the Court Fees Act, 1870.

NOTIFICATION.

IN exercise of the power conferred by the note appended to Rule 10 of the rules promulgated by the Government notification No. 3684S.R., dated the 1st August 1893, as subsequently corrected by erratum No. 4348S.R., dated the 12th September 1893, the Board of Revenue publish the following notification for general information:—

'In Calcutta the licensed vendors of stamps at the High Court, the Custom House, and the Calcutta Collectorate, shall not be required to write at the time of sale the name of the purchaser and

the date of sale on adhesive Court-fee stamps sold by them up to and inclusive of the value of one rupee. They must, however, affix their signature to such label or labels before delivery thereof to the purchaser. Provided that this relaxation of the rule shall not apply to those adhesive Court-fee stamps which are affixed to impressed sheets to make up fractions of less than Rs. 10 under Rule 4 of the above rule.

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By order of the Board of Revenue, L.P.,

T. INGLIS,
Secretary.

Calcutta, the 11th October 1893.

No. 16.

GOVERNMENT having sanctioned, as an experimental measure, the imposition from the 1st November 1893 of a distillery fee on country liquor of 2½ annas per London-proof gallon in all the districts in the Lower Provinces except those noted on the margin, where the existing fee of one anna per gross gallon shall continue to be levied, the Board direct that the following rule be substituted for Rule 43, Section 13, page 139 of the Excise Manual, 1891:—

Burdwan, Hooghly, Bankura, Birbhum, Calcutta, Nadia, Jessore, Khulna, Cuttack, Puri, Hazaribagh.

"43. In addition to the prescribed duty per Imperial gallon, a fee is levied monthly from the distillers on each gallon of liquor distilled, as payment for the use of the distillery premises. When spirits are redistilled, the distillery fee shall be levied on the produce of both the first and second distillation. The rate of this fee is at present fixed at 2½ annas per London-proof gallon in all the districts in the Lower Provinces except those noted in the margin, where the fee shall be one anna per gross gallon. The aggregate of distillery fees is intended to meet the expenses of keeping up the distillery buildings, the salaries of the special distillery establishments, and the contingent expenses of the distilleries. These distillery fees, however, are credited to the General Excise Revenue."

Distillery fee.

Burdwan, Hooghly, Bankura, Birbhum, Calcutta, Nadia, Jessore, Khulna, Cuttack, Puri, Hazaribagh.

2. The special attention of all District Officers is drawn to the concession now given by the modified rule prescribed above as

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regards the districts in which weak liquor is made. A table is appended showing the effect of the order on the figures showing the outturn of country spirits during 1892-93.

Outturn in gross and L.-P. gallons of the several stills worked during 1892-93.

Divisions.	Districts.	Outturn in gross gallons.	Outturn in L.-P. gallons.	At 1 anna per gross gallon.	At 2½ annas per L.-P. gallon.
Burdwan ...	Midnapore	13,974	6,418	873	1,003
Presidency	Murshidabad	5,006	4,976	313	777
Dacca ...	Dacca	15,049	11,287	941	1,764
	Faridpur	6,130	4,480	383	700
	Backergunge	6,951	5,338	434	834
	Mymensingh	11,267	8,450	704	1,320
Patna ...	Patna	2,31,228	44,730	14,452	6,989
	Gaya	74,794	14,360	4,675	2,244
	Shahabad	35,468	6,672	2,217	1,042
	Muzaffarpur	8,773	3,781	548	591
	Darbhanga	5,305	2,814	332	440
	Saran	40,303	9,786	2,519	1,529
	Champaran	5,033	2,967	315	464
Bhagalpur	Monghyr	36,219	11,596	2,264	1,812
	Bhagalpur	28,855	8,782	1,803	1,372
	Sonthal Parganas	25,826	13,723	1,614	2,144
Orissa ...	Balasore	2,005	1,790	125	280
	Total ...	552,186	161,950	34,512	25,305

No. 17.

The attention of District Officers is drawn to the following notification dated the 11th November 1893, published on page 953, Part I, of the *Calcutta Gazette* of the 15th idem :—

NOTIFICATION No. 1977B.

In supersession of the notification dated the 20th March 1893, and published on page 227, Part I, of the *Calcutta Gazette* of the 22nd idem, it is hereby notified for general information that the following rates of duty on ganja will be levied under the sanction of Government from the 1st January 1894 :—

	Rs.	A.	
In the districts of Bengal and Bihar—			
Flat (large twigs)	6	0	per seer.
„ (small „)	7	4	„
Round	7	8	„
Choor	9	0	„
In the Orissa Division—			
Flat ganja	4	8	„
Round	6	4	„
Choor	7	8	„
Garhjat	3	8	„

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THE HON'BLE C. C. STEVENS.

No. 1.

RULE 2 in Section VI on page 12 of the Records Manual, 1888, is hereby cancelled, and the following substituted in its place:—

"2. English records will be classified on the same principle as vernacular papers. Class A, to be unmarked, will contain papers to be permanently preserved, class B will contain papers to be destroyed after twelve years, and class C will contain papers that need not be kept more than two years. It is generally possible to determine at once to which class a letter will belong, and to prevent an undue accumulation and neglect of this work, it is desirable at once to distinguish all letters as A, B, or C, and mark the B and C letters with a seal. The C letters should, when the correspondence is closed, be separated from the rest and tied up in a separate packet. This packet should, however, be tied up with the packet of A and B letters of the same correspondence until the time comes for destroying the C letters."

No. 2.

IN Rule 8, Chapter I, page 4 of the Settlement Manual, 1888, *insert* "Palamau" after the word "Lohardaga" where it occurs.

No. 3.

WITH reference to Circular Order No. 1 of June 1893, the form of Register No. 6 (Lands used for public purposes) in Chapter VIII, Section IV on page 142 of the Board's Rules, 1888, is

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hereby cancelled, and the following revised form substituted in its place :—

Register No. 6—Lands used for public purposes.

1. Serial number.
2. Area in acres.
3. Mauza and thana.
4. By what department and for what purpose held.

How held, that is, whether
- 5. Formally acquired under the law.
- 6. Rented.
- 7. Free of rent.

8. Date when formally acquired or when taken up, on rent or free of rent.
9. If rented, amount of actual rent.
10. If not formally acquired, terms on which held.
11. Remarks.

Note.—Lands belonging to Railway Companies or in the direct occupation of the Public Works Department, such as railways, embankments, canals, and imperial roads, or held by District Boards and Municipalities, will not be shown in this Register, but all other lands held by every department for public purposes, such as sites of public offices, schools, opium godowns, post offices, distilleries, police stations, camping grounds, rifle ranges, &c., will be entered.

2. The attention of the District Officers is drawn to the instructions contained in paragraphs 2 and 3 of the circular quoted above in filling up the Register.

No. 4.

THE Board's Cess Report for 1892-93 and the Government Resolution thereon are herewith circulated for the information of all District Officers.

2. The attention of the Deputy Commissioner of Manbhum is drawn to the remarks made in paragraphs 5 and 8 of the Government Resolution, and he is requested to take energetic measures to improve the collections and raise the percentage to the prescribed standard.

3. The attention of the Collectors of Cuttack and Darbhanga is drawn to the remarks made, regarding their districts, in paragraphs 5 and 6 of the Resolution.

4. The Collector of Midnapore is referred to the remarks in paragraph 9 of the Resolution, which relate to his district.

5. With reference to paragraph 10 of the Resolution, District Officers are requested to state, in future, in their annual Cess Return No. LVI, the date of commencement of revaluation

proceedings and to take care that there are no omissions as regards the information which the form requires to be supplied.

6. With reference to the instructions gvien in paragraph 4 of the Board's Circular Order No. 1 of November 1891, regarding gross rental, all District Officers are requested in future to give more carefully, than has hitherto been done, the reasons which have led to increase or decrease, as the case may be, in order that there may be no inconsistencies in the explanations in the statement No. VI appended to the Board's Cess Report.

THE HON'BLE D. R. LYALL, C.S.I.

No 5.

AT the end of Clause 12, Section XXIII, on page 174 of the Excise Manual add the following:—

"It shall be the duty of the Excise Deputy Collector to keep himself acquainted beforehand, by means of programmes of tours or otherwise, with the movements of his subordinate inspecting and detective officers while out on tour, and to see that no time is lost by them."

No. 6.

WITH reference to Clause 21, Section V, page 118 of the Excise Manual, as revised hy the Board's Circular No. 14 of February 1893, on the subject of steamer licenses, the Government of India has ruled that in regard to inland steamers plying between the Lower Provinces of Bengal and Assam a single license, which shall have currency in both provinces, is all that is necessary, and that a fee of Rs. 50 (fifty) a year should henceforth be charged for each such license, the amount being credited to the province in which the license is taken out. The Board accordingly direct that the following be added to Clause 21, Section V, page 118 of the Excise Manual:—

"In the case of a steamer or other vessel plying between the Lower Provinces of Bengal and Assam, the necessary license, which shall have force in both provinces, may be taken out in either province, and the fee for each such license shall be Rs. 50 (fifty) per annum, which will be credited to the province in which the license is

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taken out. For these provinces the license shall be in the aforesaid Form 20, the words between the Lower Provinces of Bengal and Assam' being substituted for the words 'of the Lower Provinces of Bengal' in the heading of the form, and in line 7 thereof."

2. In line 7 of Form 20, page 214, *for* the word, "India" *substitute* the words, "Lower Provinces of Bengal."

No. 7.

FROM the second paragraph of Rule 269, on page 63, Chapter XIV of the Opium Manual (Bihar), Part III, *omit* the following words:—The portions of the 'Sanjap,' 'dawan', and 'gatha' leaves left hanging over the mould will also have no lewa applied to them up to this stage."

2. In line 13, Rule 270, after the words, "will then smear the outside surface of the gatha with lewa," *insert* the words, "apply some chits of 3rd and 4th class leaves."

3. *Substitute* the following for Rule 271:—"271. The 'Sanjap' and 'dawan' will now be raised together, the cakemaker pulling them up as tight as possible, and pasting them firmly over the cross leaves. Having rounded the top (goliya karna) he will apply more lewa and with his fingers and thumbs interlocked, he will press the whole tightly together. He will then paste over the top and sides any odd pieces of leaf which may remain, and will cover them with two halves of a first class leaf placed crosswise, and over all he will paste a whole 'chandi' leaf after tearing the margin here and there in order to make it fit the shell without wrinkling. He will then tilt the cake out of its mould, rub over it any small quantity of lewa he may have left, and hand the cake to his boy, who will gum on one of the tickets bearing his cakemaker's number to the centre of its lower hemisphere. The leaf distributor and the lewa server's boy will at once supply the cakemaker with a fresh 'bhaga' of leaves and allowance of lewa and he will proceed to make the lower half of the next shell."

Last process.

4. The last eight words of Rule 277 should be expunged.

5. The following should be added at the end of Appendix A at page 124:—"Note.—This specification applies only to contractor-made chests."

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THE HON'BLE D. R. LYALL. C.S.I.

No. 8.

Add the words "in Form No. 5" after the words "indents" in line 4, and *substitute* the words "in duplicate through" *for* the word "to" in line 5 of Rule 8, Section IA of the Stationery Manual, 1890; and add the following sentence to the end of the above rule:—

When a reserve stock is kept, it shall not exceed 12½ per cent. on the actual requirements of the district; the reserve should be held in charge of the District Officer.

2. Insert the following form as Form No. 5 at page 32 of the Stationery Manual.

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Form No. $\frac{4}{5}$ of $\frac{\text{Stamp}}{\text{Stationery}}$ Manual.

Indent for Punching Instruments for use in the office of *of*

1	2	3	4	5		6	7	8	9	10
DESCRIPTION OF PUNCHES.	Number of officers using the punches.	Number of punches in use.	Number in the reserve, if any	Number now indented for—		Reasons why the new punches are required.	Number supplied.	Remarks.	Rate.	Amount.
				(a) To replace old ones.	(b) To be newly supplied.					
Punches, Clip—										
Round										
Square										
Triangular										
Punches, Burkee pattern—										
Round										
Square										
Triangular										

NOTE 1.—In case a reserve stock is kept, it should not be over 12½ per cent. on the actual requirements of a district.

2. Indents should be submitted in duplicate through the Board of Revenue, Lower Provinces, and should be accompanied by a certificate, signed by the indenting officer, when punches are required to replace old or useless ones. *Vide* Rule 4, Part II, Section III of the Stamp Manual, 1889, corresponding to Rule 8, Section IA of the Stationery Manual, 1890.

3. Old and useless punches should be returned to the Superintendent of Stamps on receipt of the new ones to replace them. *Vide* Rule 6, Part II, Section III of the Stamp Manual, 1889, corresponding to Rule 10, Section IA of the Stationery Manual, 1890.

Direction to be marked on cases.

To the _____ *Signature* _____

of _____

at _____

care of _____ Sanctioned.

The _____ 189 To be forwarded by _____

Secretary, Board of Revenue, L.P.

INDENT FOR PUNCHES.
189

FROM

Memorandum.

MEMORANDUM No.

THE undersigned has the honour to advise the despatch on the _____ by _____ of _____ case No. _____ containing the punches entered in column 7 of this indent, and to request that the Form of Receipt given below may be filled up and signed, and this Form returned to this office on an early date.

FORT WILLIAM,

SUPDT. OF STAMPS' OFFICE,

The _____ 189 _____ *Asst. Supdt. of Stamps.*

Receipt.

I HEREBY certify that I have received in good condition the _____ punches entered within in column 7. The case _____ opened and the punches examined in my presence.

Register No. _____

Date _____

Receipt _____

Dated _____

Supplied in _____

Advised _____

The _____ 189 _____

The _____ punches entered in column 7 have been examined and received in good condition from the office of the Superintendent of Stamps by me _____ on this the _____ day of _____ 189

Supply punches entered in column 5.

Head Clerk. *Asst. Supdt. of Stamps.*

	Number of cases.	Number on cases.	Size.
Despatched by			
Examined by			

FORT WILLIAM,

SUPERINTENDENT OF STAMPS' OFFICE,

The 189

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No. 9.

THE following alterations and amendments are to be made in the depôt rules contained in Section XIV, pages 142 to 145 of the Excise Manual, 1891 :—

Clause 1, *line* 6.—After "distillery" add "or a depôt."

Clause 4.—In line 3, after "distiller" add "or the depôt licensee, as the case may be."

Clause 5.—Add the following :—"The Excise Deputy Collector is similarly authorized to allow liquor to be transported from one depôt to another in his district."

Clause 6, *line* 4.—After "distillery" add "or the Excise Deputy Collector, as the case may be."

After Clause 9 add the following :—

"*Clause* 9*A*.—When a consignment is to be despatched by rail, the escort guard shall deliver it over to the Railway Goods clerk, who will sign a receipt in the charge certificate in the presence of the depôt licensee or his agent. Where special arrangements are made with the Railway authorities for the conveyance of liquor, and an entire truck or wagon is provided for the purpose, the escort guard shall remain in charge of the consignment until it is placed in the truck or wagon by the distiller, or depôt licensee, or his agent. The officer in charge of the escort guard will thereupon lock it securely with a Chubbs' lock and key to be furnished by the Superintendent, and return the key to him.

The duplicate key of the lock will be kept by, or sent to, the Excise Deputy Collector of the district to which the consignment is made, if the depôt be situated at the district head-quarters ; and to the Subdivisional Officer, if the depot be situated at the head-quarters of a subdivision.

Clause 9*B*.—The Excise Deputy Collector of the exporting district may make special arrangements for the escort guard, when a consignment is sent from the distillery direct to a subdivisional or other outlying depôt of another district, upon the requisition of the Excise Deputy Collector of that district."

Clause 10.—In line 1, after "depôt" insert "the Excise Deputy Collector." Strike out "the" before "Subdivisional Officer."

In the marginal notes add "Excise Deputy Collector" before "Subdivisional Officer."

In line 11, after "measurement" add "another copy of this being at the same time sent to the Excise Deputy Collector of the exporting district, when the liquor is received from another district." REV. CIR. DEC., 1893.

Clause 11.—In line 2, after "remain" add "with the officer" and strike out "clerk" in line 3. In this line after "remaining" substitute "in the Treasury" for "with the Subdivisional Officer." Strike out the last sentence of this clause.

Clause 13.—In line 7, after "liquor" add "in the presence of the Excise Deputy Collector, Subdivisional Officer, or some other officer duly empowered in this behalf by the Collector in writing."

Clause 14.—In lines 1, 5, 8, and 10 before "Subdivisional Officer" add "Excise Deputy Collector or the" and strike out "the subdivisional" in line 1.

In line 7, after "depôt clerk" add "in the presence of the Sub-Deputy Collector or other officer specially empowered in this behalf by the Collector in writing."

After Clause 18 add the following:—

"*Clause* 18*A*.—The rules in force for the inspection and supervision of sadar distilleries contained in Clauses 52 to 55 of the preceding section shall apply, as far as possible, to depôts situated at district head-quarters."

No. 10.

AT the end of Rule 10, page 106 of the Stamp Manual, *add* the following:—

and should also agree with the entries in the treasurer, stamp daroga or nazir's account of daily sales (*i.e.*, single lock account).

After Rule 11 *add*:—

11*a*. In checking the account of daily sales of stamps as laid down in Rule 16, page 98, the officer in charge of the depôt should agree the daily totals with the accountant's register of stamps sales and initial both.

After Rule 12 *add*:—

12*a*. In making the half-yearly verification of stock on the last open day of September and March each year, a statement should

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be prepared showing the number and value of each denomination of stamps as they are examined, and the verifying officer should see by personally testing the same that the values shown in this statement under each denomination correspond with the true value as ascertained by actual calculation, and that the total value of each description corresponds with the sum of the totals of each denomination. The total value of each description should then be carried into the half-yearly certificate prescribed in Rule 32, page 101.

After Rule 13 *add*:—

14. Inspecting Officers invariably, and the officer in charge of the depôt from time to time, shall cross-total the entries in the Treasurer's registers of stamps under double and single lock.

15. In subdivisions when the sub-treasury officer is present at his station and no amount is made over to the sub-treasurer for custody under single lock, the daily account of sales mentioned in Rule 16, page 98, should be kept up by passing the daily sales through the same both as receipts and issues; while he is away, it will be maintained like any other single lock account.

A. C. and others—Reg. No. 3638J—100—3-1-95.